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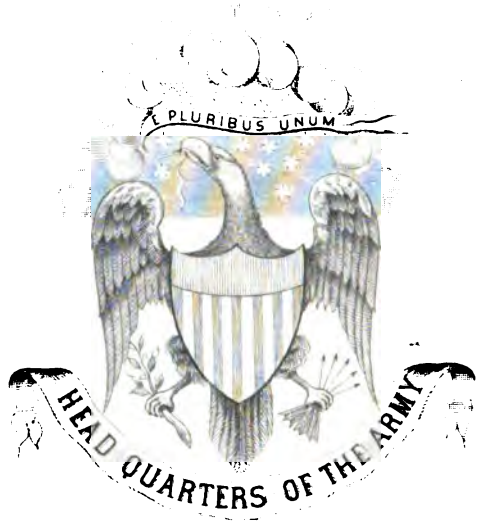

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TO THE

EXECUTIVE DOCUMENTS

OF THE

HOUSE OF REPRESENTATIVES

FOR THE

SECOND SESSION OF THE FORTY-FOURTH CONGRESS.

1876—'77.

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Volume 2...No. 1, part 2, War: parts 1, 3, 4, and 2, volumes 1, 2, and 3.
Volume 3...No. 1, parts 3 and 4, (Postmaster and Navy.)
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1877.

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TO

THE EXECUTIVE DOCUMENTS

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TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. Doc. No. 2.

ANNUAL REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1876.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1876.

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REPORT.

TREASURY DEPARTMENT,
Washington, D. C., December 4, 1876.

SIR: Complying with the requirements of law, I have the honor to submit the following report:

RECEIPTS AND EXPENDITURES FOR THE FISCAL YEAR ENDING JUNE 30, 1876.

Receipts.

The moneys received and covered into the Treasury by warrants during the fiscal year ending June 30, 1876, were as follows:

From customs	$148,071,984 61
From internal revenue	116,700,732 03
From sales of public lands	1,129,466 95
From tax on circulation and deposits of national banks	7,328,573 29
From repayment of interest by Pacific Railway companies	718,179 96
From customs' fines, penalties, &c	183,797 86
From labor, drayage, storage, &c	1,026,346 08
From sales of Indian-trust lands	190,160 29
From fees—consular, letters-patent, and land	2,009,280 92
From proceeds of sales of Government property	1,852,714 94
From marine-hospital tax	345,679 92
From steamboat fees	265,583 65
From profits on coinage, &c	1,741,117 81
From tax on seal-skins	317,584 00
From miscellaneous sources	1,877,291 05
Total ordinary receipts	283,758,493 36
Premium on sales of coin	3,723,545 80
Total net receipts, exclusive of loans	287,482,039 16
Proceeds of bonds of 1881, Geneva award	6,613,826 12
Total net receipts	294,095,865 28
Balance in Treasury June 30, 1875, including deposits of coin and United States notes represented by certificates outstanding	144,702,416 41
Total available cash	438,798,281 69

Expenditures.

The net expenditures by warrants during the same period were—

For civil expenses		$17,232,248 83
For foreign intercourse		1,410,252 50
For Indians		5,966,558 17
For pensions		28,257,395 69
For military establishment, including fortifications, river and harbor improvements, and arsenals		38,070,888 64
For naval establishment, including vessels and machinery and improvements at navy yards		18,963,309 82
For miscellaneous civil, including public buildings, light-houses, and collecting the revenues		48,315,872 45
For interest on the public debt, including interest on bonds issued to Pacific Railway companies		100,243,271 23
Total net expenditures		258,459,797 33
Redemption of the public debt	$51,889464, 80	
Judgments of Court of Alabama Claims	6,641,287 26	
		58,530,752 06
Total net disbursements		316,990,549 39
Balance in Treasury June 30, 1876		121,807,732 30
Total		438,798,281 69
This statement shows that the net revenues for the fiscal year were		$287,482,039 16
And that the net expenditures were		258,459,797 33
Leaving a surplus revenue, exclusive of provision for the sinking fund, of		29,022,241 83

In the last Annual Report, page VI, the Secretary stated that in the judgment of the Department the revenues for this fiscal year would reach the sum of $297,456,145 14, and the expenditures the sum of $268,447,543 76, showing that there would be a surplus revenue of $29,008,601 38. By the statement of actual receipts and expenditures for this fiscal year it will be seen that the revenues yielded $287,482,039 16, or $9,974,105 98 less than the estimate, and that the net expenses amounted to $258,459,797 33, or $9,987,746 43 less than was anticipated, exhibiting a surplus revenue of $29,022,241 83, or $13,640 45 in excess of the amount contemplated. It will thus be perceived that the estimates, when taken as a whole, were remarkably reliable, varying from the actual results realized by the Treasury only to the extent of $13,640 45.

RECEIPTS AND EXPENDITURES FOR THE FISCAL YEAR ENDING JUNE 30, 1877.

The receipts during the first quarter were—

From customs	$37,554,728 53
From internal revenue	28,813,336 37
From sales of public lands	252,005 63
From tax on circulation, &c., of national banks	3,534,707 87
From repayment of interest by Pacific railways	97,902 59
From customs' fines, &c	17,695 27
From consular, patent, and other fees	425,684 75
From proceeds of sales of Government property	171,875 36
From miscellaneous sources	2,123,069 16
Net ordinary receipts	72,991,005 53
Premium on sales of coin	119,518 96
	73,110,524 49
Proceeds of bonds of 1881, Geneva award	2,403,445 53
Total net ordinary receipts	75,513,970 02
Balance in Treasury June 30, 1876	121,807,732 30
Total available	197,321,702 32

The expenditures during the same period were—

For civil and miscellaneous expenses, including public buildings, light-houses, and collecting the revenues		$15,937,203 41
For Indians		1,434,765 93
For pensions		8,382,357 98
For military establishment, including fortifications, river and harbor improvements, and arsenals		9,715,661 35
For naval establishment, including vessels and machinery and improvements at navy yards		6,174,353 96
For interest on the public debt, including Pacific Railway bonds		37,107,550 63
Total ordinary expenditures		78,751,893 26
Redemption of the public debt	$3,618,648 77	
Judgments of Court of Alabama Claims	2,353,634 21	
		5,972,282 98
Total expenditures		84,724,176 24
Balance in Treasury September 30, 1876		112,597,526 08
Total		197,321,702 32

For the remaining three quarters it is estimated that the receipts will be—

From customs	$89,445,271 47
From internal revenue	91,511,653 63
From sale of public lands	800,000 00

From tax on national banks	$3,600,000 00
From reimbursement by Pacific railways	300,000 00
From customs' fines, penalties, and forfeitures	75,000 00
From consular, patent, and other fees	1,200,000 00
From proceeds of sales of public property	250,000 00
From miscellaneous sources, including premium on coin	4,000,000 00
Total net receipts	191,181,925 10

For the same period it is estimated that the expenditures will be—

For civil and miscellaneous, including public buildings	$39,000,000 00
For Indians	4,000,000 00
For pensions	20,000,000 00
For military establishment	26,500,000 00
For naval establishment	7,500,000 00
For interest on the public debt	61,876,860 09
Total ordinary expenditures	158,876,860 09

It will be observed from the statement of actual receipts and expenditures for the first quarter, that ending September 30, and of the estimates of the same for the remaining three quarters, based upon existing laws, that it is expected that the revenues for the current fiscal year will yield the sum of $264,292,449 59, and that the expenditures will amount to $237,628,753 35, which will leave a surplus revenue of $26,663,696 24.

The amount which should be applied to the sinking fund is estimated at $33,705,806 67. The surplus revenues will fall below that amount, in the opinion of the Department, by not less than $7,042,110 43.

ESTIMATES FOR THE FISCAL YEAR ENDING JUNE 30, 1878.

It is estimated that the receipts for the fiscal year ending June 30, 1878, will be—

From customs	$130,000,000 00
From internal revenue	123,000,000 00
From sales of public lands	1,200,000 00
From tax on circulation of national banks	7,350,000 00
From reimbursement of interest by Pacific Railway companies	350,000 00
From customs' fines, penalties, and forfeitures	150,000 00
From consular, letters-patent, and other fees	2,250,000 00
From proceeds of sales of Government property	250,000 00
From miscellaneous sources	5,500,000 00
Total ordinary receipts	270,050,000 00

It is estimated that the ordinary expenditures for the same period will be—

For civil expenses	$15,500,000 00
For foreign intercourse	1,245,000 00
For Indians	5,342,000 00
For pensions	28,500,000 00
For military establishment, including fortifications, river and harbor improvements, and arsenals	36,500,000 00
For naval establishment, including vessels and machinery and improvements at navy yards	16,000,000 00
For civil and miscellaneous, including public buildings, light-houses, collecting revenues, mail-steamship service, deficiency in postal revenues, public printing, &c	42,000,000 00
For interest on the public debt	94,386,294 00
For interest on Pacific Railway bonds	3,877,410 00
Total estimated expenditures, exclusive of the sinking-fund account and principal of the public debt	243,350,704 00

Upon the basis of these estimates, there will be a surplus revenue for the fiscal year 1878, applicable to the sinking fund, of $26,699,296. The estimated amount required by law to be set apart for that fund is $35,391,096 60. If, therefore, these estimates shall prove to be approximately correct, there will be a deficiency in this account of $8,691,800 60.

The estimates received from the several Executive Departments are as follows:

Legislative establishment		$2,943,722 80
Executive establishment		15,999,199 38
Judicial establishment		3,911,400 00
Foreign intercourse		1,245,997 50
Military establishment		32,215,595 90
Naval establishment		19,430,012 69
Indian affairs		5,342,899 12
Pensions		28,533,000 00
Public works:		
Treasury Department	$4,264,196 65	
War Department	18,793,227 70	
Navy Department	2,900,096 00	
Interior Department	837,982 62	
Department of Agriculture	13,450 00	
Department of Justice	42,500 00	
		26,851,452 97
Postal service		6,078,267 43
Miscellaneous		10,553,546 85
Permanent appropriations, (including $35,391,096 60 for sinking fund)		146,506,576 36
Total		299,611,671 00

REDUCTION OF THE PUBLIC DEBT.

Principal of the debt July 1, 1875	$2,232,284,531 95	
Interest due and unpaid, and accrued interest to date.	38,647,556 19	
Total debt		2,270,932,088 14
Cash in the Treasury		142,243,361 82
Debt, less cash in the Treasury		2,128,688,726 32
Principal of the debt July 1, 1876	$2,180,395,067 15	
Interest due and unpaid, and accrued interest to date.	38,514,004 54	
Total debt		2,218,909,071 69
Cash in the Treasury		119,469,726 70
Debt, less cash in the Treasury		2,099,439,344 99
Showing a reduction, as above stated, of		$29,249,381 33

It will be observed that the surplus revenues, exclusive of provision for the sinking fund, as shown in the statement of receipts and expenditures for the fiscal year, were $29,022,241 83, or $227,139 50 less than the amount of the reduction of the debt as shown by the monthly statement of the same.

The difference between these two statements arises from the difference of dates at which they are made up, as will be seen by a comparison of them as regards the cash in the Treasury at the commencement and close of the fiscal year, and of the item of "interest due and unpaid, and accrued interest to date," which, in the monthly debt statement, is treated as a liability of the Government, precisely as is the principal of the debt, but which is not so considered in the statement of receipts and expenditures.

The cash in the Treasury July 1, 1875, as shown by the monthly debt statement of that date, and which embraced only the moneys officially reported to the Department at the time of its issue, was	$142,243,361 82	
The cash in the Treasury July 1, 1875, as shown by the account of receipts and expenditures, (the books from which it is prepared usually being kept open for a period of forty-five days, so as to include at the date of closing the account all the revenues deposited at the different places of deposit throughout the country within the period covered by the same, and which are unascertained at the time of the issue of the monthly statement,) was	144,702,416 41	
Showing a difference of		2,459,054 59

The cash in the Treasury July 1, 1876, as shown by the monthly debt statement of that date, was....	$119,469,726	70
And as shown by the statement of the receipts and expenditures of same date.....	121,807,732	30
Showing a difference of.....	2,338,005	60
The difference in these two statements of cash reported to the Treasury, as appears by the monthly statement, and as ascertained by the statement of receipts and expenditures at the commencement and close of the fiscal year, it will be seen, is $121,048 99, less the sum of $27,461 14 paid on account of judgments of the Court of Alabama Claims in excess of the amount received during that quarter from the proceeds of the sale of the bonds held in trust for that purpose, and which was returned to the Treasury in the succeeding quarter out of the proceeds of sale of bonds in excess of payments in that quarter. The transactions in relation to these bonds were in no sense an ordinary receipt or expenditure of the Government, and were not so treated.....	$93,587	85
To which add the reduction in the item of "interest due and unpaid, and accrued interest to date"....	133,551	65
Making the sum of.....	227,139	50

It will, therefore, be perceived that no difference exists in these two accounts, other than that which grows out of the manner of their preparation.

THE SINKING FUND.

By the terms of the act of February 25, 1862, it was provided that, after the first day of July, 1862, one per centum of the entire debt of the United States should be purchased or paid within each fiscal year, to be set apart as a sinking fund; also, that the interest on said fund should in like manner be applied to the purchase or payment of the debt. The sixth section of the act of July 14, 1870, also required that, in addition to other amounts to be applied to the redemption or payment of the public debt, an amount equal to the interest on all bonds belonging to the aforesaid sinking fund should be applied to the payment of the public debt.

From the time when the act first named was to go into effect, until August 31, 1865, the demands upon the Treasury for expenses incident to the war were greatly in excess of the revenues of the Government, and therefore there was no surplus income which could be applied to the extinguishment of the debt or the creation of a sinking fund, and

consequently the law providing for that fund was during that period necessarily rendered inoperative.

It will be noticed that the statute contemplated that a certain sum should be applied within each fiscal year to the account of the sinking fund. If the resources of the Treasury during each fiscal year, commencing with July, 1862, had been sufficient to have made a literal compliance with the conditions of the law practicable, the account would at the close of the last fiscal year have appeared upon the books of the Department as follows:

Amount for fiscal year 1863	$5,556,269 97
Amount for fiscal year 1864	12,184,090 52
Amount for fiscal year 1865	20,233,683 45
Amount for fiscal year 1866	30,490,707 15
Amount for fiscal year 1867	33,080,531 88
Amount for fiscal year 1868	33,736,306 85
Amount for fiscal year 1869	34,638,937 03
Amount for fiscal year 1870	35,959,651 99
Amount for fiscal year 1871	36,370,257 59
Amount for fiscal year 1872	36,507,573 43
Amount for fiscal year 1873	36,859,924 20
Amount for fiscal year 1874	38,012,930 63
Amount for fiscal year 1875	39,536,019 66
Amount for fiscal year 1876	40,681,331 02
Grand total	433,848,215 37

On the 31st of August, 1865, the public debt as represented upon the books of the Department, and shown by the public-debt statement, reached its highest point, viz:

Debt, less bonds issued to the various Pacific Railroad companies, and less cash in the Treasury	$2,756,431,571 43
On June 30, 1876, the debt, including accrued interest, less bonds issued to the Pacific Railroad companies, and less cash in the Treasury, was	2,099,439,344 99
Reduction of the debt	656,992,226 44

The terms of the law of February 25, 1862, required by the operations of a sinking-fund account, that the public debt should be reduced in the sum of $433,848,215 37 between July 1, 1862, and the close of the last fiscal year. A reduction has been effected during that period of $656,992,226 44, or $223,144,011 07 more than was absolutely required.

It can therefore be said, as a matter of fact, that all of the pledges and obligations of the Government to make provision for the sinking fund and the cancellation of the public debt have been fully met and carried out.

REFUNDING THE NATIONAL DEBT.

On the 24th of August, 1876, the Secretary entered into a contract with Messrs. August Belmont & Co., on behalf of Messrs. N. M. Rothschild & Sons, and associates, and Messrs. J. & W. Seligman & Co., for themselves and associates, and Messrs. Drexel, Morgan & Co., on behalf of Messrs. J. S. Morgan & Co., and Messrs. Morton, Bliss & Co., for themselves and associates, for the negotiation of $40,000,000 of the four and one-half per cent. bonds, authorized by the acts of July 14, 1870, and January 20, 1871, the contracting parties to have the exclusive right to subscribe for the remainder, namely, $260,000,000, or any portion thereof, of the said four and one-half per cent. bonds, authorized by the aforesaid acts, by notifying the Secretary on or before the 30th day of June, 1877, the Secretary reserving the right to terminate the contract at any time after March 4, 1877, by giving ten days' notice thereof to the contractors.

The agreement provides that the Secretary is to allow the parties named one-half of one per cent. commission upon the amount they may take, they to assume and defray all expenses which may be incurred in preparing, printing, transporting, and issuing said four and one-half per cent. bonds, and for transmitting to the Treasury Department, Washington, D. C., coin, United States five-twenty bonds, matured United States coin coupons received in payment for the four and one-half per cent. bonds issued, or which may be issued, to the contractors; and the Secretary agreed to issue notices for the redemption of an equal amount of six per cent. five-twenty bonds of the United States, upon the dates of subscription by the contracting parties for four and one-half per cent. bonds, as provided by the act of July 14, 1870.

The subscribers agree to pay for said four and one-half per cent. bonds, par and accrued interest, in gold coin, matured United States coin coupons, six per cent. five-twenty bonds, or United States gold certificates. Against the subscriptions of the contracting parties for four and one-half per cent. bonds, the following-described notices for the redemption of United States five-twenty bonds, act March 3, 1865, have been issued, viz:

Call dated September 1, 1876	$10,000,000
Call dated September 6, 1876	10,000,000
Call dated September 12, 1876	10,000,000
Call dated September 21, 1876	10,000,000
Call dated October 6, 1876	10,000,000
Total	50,000,000

Issues to the extent of $35,674,550 of four and one-half per cent. bonds have been made, and refunding operations are still in progress.

RESUMPTION OF SPECIE PAYMENTS.

In March, 1869, by an act entitled "An act to strengthen the public credit," the faith of the United States was "solemnly pledged to the payment in coin or its equivalent, of all the obligations of the United States, not bearing interest, known as United States notes, and of all the interest-bearing obligations of the United States;" and, further, "to make provision, at the earliest practicable period, for the redemption of the United States notes in coin."

By the act of January, 1875, Congress declared the purpose of resumption of specie payments on January 1, 1879, and to that end, and in execution of the pledge of the act of 1869, provided for the redemption of the United States notes, and for the issue of national-bank notes in lieu thereof, and thus, amid conflicting theories, declared, in effect, a monetary system combined of coin and national-bank notes redeemable in coin at the demand of the holder, in harmony with the Constitution and the traditional policy of the American people.

By this legislation it will be perceived that the United States is fully committed to the resumption of specie payments on a given day in January, 1879, by the method of redemption of United States notes current as lawful money, and the substitution therefor of national-bank currency, the equivalent of money by its convertibility into coin on demand. The popular favor with which this enactment was hailed, looking to the consummation of an exigent measure of public necessity, was modified only by an apprehension of the possible inadequacy of its terms to accomplish its end. A return to the constitutional standard of values at any time will doubtless, to some extent, involve a reduction in nominal prices and consequent contraction of the volume of currency, but this is not of itself necessarily an evil, and, if it were, it would be an evil incident to a vicious system, not to be cured by its continuance, while the measure itself is demanded by the highest economic considerations and principles of honest dealing among men. Besides the troubles likely to grow out of enforced resumption are believed to be greatly exaggerated. Restoration of the constitutional standard of values by resumption, and the extinction of irredeemable notes current as money, and the enforcement of payment in coin on demand, of the national-bank notes treated as the equivalent of money, are obviously alike of national obligation and public necessity. The suspension was the act of the National Government, and to the National Government

the people properly look to take the initiative in resumption. Having, under its authority to coin money, assumed to regulate the currency of the country, and as the States are inhibited "to make anything but gold and silver coin a tender in payment of debts," and as irredeemable and inconvertible paper currency is essentially repugnant to the principles of the Constitution and the traditional policy of the American people, it is obviously incumbent on the Government to maintain and preserve the money standard of values of the Constitution, and to enforce the obligation of payment in coin on demand, at the option of the holder, of all paper money. Now, as for a long time heretofore it has been, a large proportion of the national currency, as prescribed by the Government of the United States, is alike irredeemable, inconvertible, and depreciated paper money; but it has been enforced as a substitute for the money of the Constitution—coin. The United States notes, commonly known as legal-tender, regarded as a substitute for money, are an anomaly in our monetary system, tolerable and possible only in the exigencies of civil war—the offspring of its perils and limited to its necessities. To allow their continuance, as such, after the cause which justified their existence had ceased, is to violate the conditions of their inception, and to sanction what was only tolerable as a necessity, by impressing upon it the stamp of legitimacy. The purport of the legal-tender note was and is a promise to pay. Its legal characteristic has been definitely settled by the Supreme Court. Justice Bradley, in speaking of it, says:

"It is not an attempt to coin money out of a valueless material, like the coinage of leather or ivory or kowrie shells. It is a pledge of the national credit. It is a promise by the Government to pay dollars. The standard of value is not changed. The Government simply demands that its credit shall be accepted and received by public and private creditors during the pending exigency. * * * No one supposes that these Government certificates are never to be paid—that the day of specie payments is never to return. And it matters not in what form they are issued. * * * Through whatever changes they pass, their ultimate destiny is *to be paid.*"

Dealing with this question, Senator Sherman, Chairman of the Committee on Finance, in a recent speech in the Senate, says:

"I might show you, from the contemporaneous debates in Congress, that at every step of the war the notes were regarded as a temporary loan, in the nature of a forced loan, but a loan cheerfully borne, and to be redeemed soon after the war was over. * * * No one then questioned either the policy, the duty, or the obligation of the United States to redeem these notes in coin."

These notes did not and do not purport to be money—they are rather the symbolic expression of the Government's authority in its extremity

to supply its needs. The quality of legal tender with which they were impressed should have been co-existent only with the necessities of which they were the offspring. Having served their end, they existed properly only as evidence of Government indebtedness, to be provided for as other debt obligations. Indeed this was the logic and the law of the legal-tender notes in their inception and treatment as interpreted by the provisions of the acts by which issued, by the provisions of law for their payment as part of the public debt, and by the judgment of the Supreme Court of the United States. At the close of the war they were a portion of the public debt, and they are a constituent element in our currency to-day only because the original provisions for their funding have not been enforced, and that fanciful and speculative theories have proposed their permanent incorporation into our monetary system as not incompatible with the hard money of the Constitution and the hard-money traditions of our people. That policy which tolerated the continuance of these notes as money after the close of the war, must be regarded as a public misfortune. At that time they were, according to original design and by the logic of their existence, to be funded as an obligation of indebtedness—to be embodied with the public debt, and not to be treated or tolerated as an element of the national currency. They were to pass out of the category of currency and to take their place with the public debt. Congress, in 1869, treated them as a portion of the public debt and pledged the faith of the nation to their redemption, as such, at the earliest practicable period, and the act of 1875 contemplated their redemption in January, 1879.

By this latter act, the policy of speedy resumption of specie payments is not only declared, but a monetary system for the United States clearly indicated, with provisions for the redemption of irredeemable paper current as money, and the issue in lieu thereof of national-bank notes redeemable in coin at the option of the holder, and a return by that method to the metallic standard of the Constitution.

It remains only to consider the adequacy of the provisions of the measure for resumption in 1879 to accomplish its object.

As a further provision deemed essential to the purpose of resumption, it is recommended that, in addition to the authority of the Secretary of the Treasury already conferred, to provide for redemption of legal-tender notes on and after the day provided for resumption, by the accumulation of an adequate amount of gold to meet the volume of three hundred million dollars of legal-tender notes, which will then be outstanding, by the sale of United States bonds, authority be given

him from time to time, as he may deem expedient and the state of the finances admit, to fund these notes into a bond bearing a rate of interest not more than four and one-half per cent., with not less than thirty years to run, with such limitations as to the amount to be so funded in any given period as Congress, in its discretion, may determine.

A sudden accumulation of gold in amounts sufficient to meet so large a demand as that contemplated in January, 1879, is deemed impracticable; while to accumulate in advance of that time would be attended with necessary loss of interest, would be likely to disturb money exchange, and embarrass the funding of our national securities. The present time is regarded as opportune for the gradual withdrawal of these notes. It is believed they would not be greatly missed from the circulating medium, as their place will readily be supplied by the issue of national-bank notes under this act.

The act of January 14, 1875, entitled "An act to provide for the resumption of specie payments," as methods of its accomplishment, requires the redemption of the outstanding fractional currency in silver coin; the increase of the volume of gold coin by cheapening the coinage of gold bullion; the substitution, as the business demands of the country may require, of national-bank notes for the legal-tender notes of the United States in excess of $300,000,000; and the ultimate redemption of the entire legal-tender notes on and after January 1, 1879, as they shall be presented.

In pursuance of these provisions the issue of subsidiary silver coin and the redemption of fractional currency are successfully progressing; $22,000,000 of silver change has been issued, and $13,000,000 of fractional currency redeemed. The capacity of the mints is believed to be equal to the coinage, in the present fiscal year, of the balance of the fractional currency outstanding, and they are now working at their full capacity.

The coinage of gold bullion for the past year has been 1,949,468 pieces, of the value of $38,178,962 50—an increase of $4,624,997 50 over the operations of the previous year; which is an increase compared with the previous year of the amount of gold operated on of $14,327,686.

Legal-tender notes have been reduced by redemption and the issue of national-bank notes to the amount of $14,464,284, leaving the amount of legal-tenders $367,535,716. As the demand for national-bank currency is limited, with slight probability of its immediate increase, the contemplated reduction of these notes in excess of $300,000,000 prior to January,

1879, is not likely to be realized. It is believed that the larger portion of them will at that time remain outstanding. It will be observed that, in contemplation of the act, the Secretary is limited in the issue of silver coin by the sum of fractional currency to be redeemed by it and a reduction of the legal-tenders to the amount in excess of $300,000,000. Besides this he is required to make adequate preparation and provision for the redemption, in coin, of legal-tender notes outstanding at the prescribed period of resumption. It is apparent that the silver coin may be substituted for the fractional currency and the gold coin increased, while there is little probability of retiring the entire amount of legal-tenders in excess of the $300,000,000. It will be observed that it is incumbent on the Secretary to prepare to provide for the redemption of all legal-tender notes which may be presented on and after that date, and that the means at his command, to this end, are the surplus revenues existing at that time not otherwise appropriated, and the proceeds of the issue, sale, and disposal of certain descriptions of United States bonds at par in coin to the extent necessary to carry this act into effect. This involves the necessity of the accumulation of coin to the amount of the actual demand for redemption of these notes on that day and any day thereafter. There will likely be at that time not less than $300,000,000 outstanding, and probably no inconsiderable amount in excess of that sum.

Here, it will be seen, is an imperative requirement of the Secretary to redeem in coin, on a given day, the legal-tender notes amounting to $300,000,000, and authority to prepare and provide for it. He may sell United States bonds to obtain the needful coin to the extent necessary to carry this act fully into effect. The act contemplates the accumulation of the needful amount of coin against the day of resumption, but, as the necessary amount on a given day is determinate only at the option of the holders of the notes to be redeemed, the amount to be provided for is necessarily uncertain, and, as it will depend upon events or a condition of things over which he has little or no control, impossible for him to determine. He is authorized, if in his judgment deemed necessary to carry the act into effect, to accumulate an amount of gold equal to the entire amount of the legal-tenders outstanding on that day; but this, if it were not morally impossible, would be so inexpedient, as a financial measure, that it is not to be presumed to have been contemplated by Congress, and so not incumbent on the Secretary. Still he is expected and required to meet the demand of redemption by the accumulation of coin adequate in amount, at his discretion, with no certain data for his guidance in the exercise of it.

What is essential for him to know in order to the performance of the duty is, what amount of notes will certainly be presented for redemption on the first of January, 1879. As this is clearly not attainable he is left to deal with what is probable, determinable upon the condition of such general causes as will be likely to attend that event. It would not be difficult in the present state of monetary affairs, to make a probable estimate of the amount required if the redemption were to take place in January next; and it is probable that accumulation of an amount of coin equal to a moiety of the sum total of these notes would be an ample preparation; but, while it is to be hoped that the credit of our bonds may not be less in 1879, it may not be known that in other respects the situation will favor such result. It is, however, deemed probable in any supposable condition of monetary affairs, that, if no inconsiderable reduction of the volume of these notes should be made in anticipation of the redemption of 1879, the preparation required by accumulation of coin for the demands of January, 1879, and immediately thereafter, must be at least an equal proportion of the sum total of the notes outstanding. As to the surplus revenues as a measure of redemption, such is the present and probable future of these revenues and the demands upon them, that it is not deemed at all probable that any considerable sum not otherwise appropriated could be devoted to this end. In this connection, however, it is proper to observe that now, for the first time in many years, owing to the large reduction of currency payments, the sales of gold, to obtain the equivalent currency therefor, are no longer necessary, and thus a considerable accumulation of gold may be anticipated from the surplus from the customs revenue.

By the act of January 14, 1875, the limitation upon the issue of national-bank notes was repealed, and the volume of currency left to be determined by the business demands of the country. The Secretary of the Treasury was required to retire, of legal-tender notes, eighty per cent. of the sum of national-bank notes then issued in excess of $300,000,000. The amount of additional currency issued since the passage of this act is $18,080,355, and legal-tender notes to the amount of $14,464,282 have been retired.

By the act of June 20, 1874, national banks might withdraw their circulation in whole or in part by depositing lawful money with the Treasurer, and withdraw a proportional amount of the bonds; and it was made the duty of the Secretary to retire legal-tender notes to the extent of eighty per cent. of the bank notes thereafter issued. Under this act, $52,853,560 of legal-tender notes have been deposited

in the Treasury, and $37,122,069 of bank notes, accordingly, have been redeemed and destroyed.

The amount of legal-tender notes outstanding November 1, 1876, was $367,535,716. The amount of said notes on deposit for the purpose of retiring circulation was $20,910,946. The amount of national-bank notes in circulation on that day was $29,143,464 less, and of legal-tender $14,464,284 less, than on January 14, 1875—a total decrease in circulation, under the operation of the act, of $43,607,748.

From these facts, as well as from the large accumulations of money at the money centres and the lack of demand for it, it is apparent that the volume of currency is largely in excess of the real demands of legitimate business, and that a portion of the legal-tenders might be gradually withdrawn without embarrassment to the business of the country.

In the interest of permanent redemption, and as a means of maintaining the same, it is deemed important also, if not quite indispensable, that provision should be made requiring the national banks to gradually provide coin in such ratio as the Secretary of the Treasury may direct, and to hold the same as a part of their legal money reserve, so that said reserve, on the first day of January, 1879, shall be equal in amount to the entire reserve required by law. To the same end, as the fractional currency is withdrawn, it is deemed expedient that not only the vacuum caused thereby in the matter of change should be made good, but that, as additional change, the volume of silver should be increased to the amount of at least eighty millions of dollars, and silver made a legal tender to the amount of ten dollars in all cases, except the obligations of the Government of the United States and the customs dues.

PAYMENT OF GOVERNMENT OBLIGATIONS IN COIN.

The report of the Director of the Mint shows that, notwithstanding the silver dollar occupied in law, prior to April 1, 1873, the position of an unlimited legal tender, gold has, for many years past, been the money of payment in this country.

It appears that but a comparatively small sum in silver-dollar pieces was ever coined, and that it, at no time, constituted an appreciable part of the circulation. This was due to the fact that silver was more valuable as bullion than its stamped or legal-tender value in the form of dollars. Since the fall of silver, propositions for the revival of the silver dollar have been made, and the position which it would occupy with reference to unexpired coin obligations, should its coinage with

unlimited tender be again authorized, has been the subject of considerable discussion.

The question whether the pledged faith of the United States to pay its obligations in coin would justify their payment in the silver dollar, is of no small importance as affecting public securities of the United States. In any discussion of the question it must be conceded in the outset that the silver dollar was a unit of value, having the quality of legal-tender for all sums and in all cases, and that the terms of the United States obligations do not exclude payment therein, and that the act of 1869, in which is the pledge of payment in coin, does not, in terms, discriminate against silver. These provisions are broad enough, in terms, to include payment in either gold or silver, and compels an inquiry into the history, production, issue, and subsequent treatment of these obligations, and the relative condition of gold and silver coin as money of payment, in order to a correct interpretation of the meaning of the language "payment to be made in coin."

Not long after the close of the civil war, which gave rise to these obligations, doubts arose as to the kind of money in which these securities were payable, and which led to the passage of the act of 1869, entitled "An act to strengthen the public credit;" and it was intended to dispel all hesitation or doubt as to the purpose of the Government upon the question, and by which the faith of the United States was pledged to the payment in coin of all its obligations, except those expressly otherwise provided for. This legislative action was in harmony with that of the executive administration.

What, then, was intended, and understood to be intended, by this pledge of the Government? Was it that the public securities were to be paid in gold coin, or in silver, or might be in either?

It will not be questioned by anyone conversant with the question at that time that the popular impression, not to say general conviction, was that the pledge was for payment in gold. This belief may have obtained from the fact that the interest on this class of obligations, payable in coin, had uniformly been paid in gold, that the customs receipts had been set apart to this end, and that these were paid in gold, and that the silver dollar had, as money of payment, theretofore gone into general disuse, especially in all large transactions, and could scarcely be considered as contemplated in any measure having for its object to provide for payment of sums so ample as the interest on the public debt, at that time amounting to the sum of one hundred and thirty million dollars. This view of the subject receives no inconsiderable support, also, in the legislation of

Congress in 1873, by which the legal-tender quality of the silver coin was limited to five dollars. By force of the laws of trade, quite independent of those of Congress, the legal-tender silver dollar had actually disappeared from circulation as money, and, although not abolished by act of Congress, it did not, as matter of fact, exist for commercial purposes, and did not enter into money payments. The object and intent of the act of 1873 was confessedly to give to gold the precedence in the statutes of the country it held in the commercial world practically, and to declare the gold dollar in law to be what it was in fact, the representative of the money unit. Gold had for many years been treated as the principal money of coin payments in legislation and in the transactions of the Treasury Department.

By the act of 1863, the Treasury was authorized to receive deposits of gold coin and bullion, and to issue certificates therefor redeemable in gold coin, thus indicating that its obligations called for payment in gold and not in silver. This provision, it will be seen, is in consonance with the fact that our foreign exchanges for many years have been made upon the gold basis, and thus it is apparent that the general understanding has been of late years, for the consideration stated, that the money of coin payments was gold, and an obligation to pay in coin required payment in gold coin.

As was contemplated by Congress in the policy declared in 1869, the public securities then depressed immediately arose to par in gold, and have since maintained an enviable position at the money centres of the world. The five-twenty six per cent. bonds, then selling at eighty-eight cents on the dollar, soon arose to par in gold coin, and have since borne the average premium of five per cent. at home and abroad. At the present time, the borrowing power of the Government is something less than four and one-half per cent. Its four and one-half per cent. bonds, on short time, are readily taken at par in gold, and sold at a premium in this country and in Europe. If no disturbing element enters into our present monetary system, affecting the present policy of the Government, it is believed that it will be found practicable, at no remote period, to fund the national debt into a four per cent. bond having from thirty to fifty years to run, and this at an annual saving in the interest of the public debt of $25,800,000, a sum which, if invested in a sinking fund at four per cent. annually, would pay off the present national funded debt in a fraction over thirty years.

It is a matter of deep public concern that a policy so beneficent in results and advantageous to the future should receive no detriment from conflicting interests, policies, or theories. Whatever may be

thought of the right to pay these public securities in cheaper money, it will remain true that it is lawful to pay them in gold coin, that the belief that they were to be so paid has a practical value in the probable reduction of the public debt equal to one-fourth of the amount of the annual interest thereon.

It is respectfully submitted that the coin payment to which the faith of the nation was pledged in 1869 was gold and not silver, and that any other view of it, whatever technical construction the language may be susceptible of, would be regarded as of doubtful good faith, and its probable effect prejudicial to the public credit.

ISSUE OF SILVER COIN.

Immediately upon the passage of the act of April 17, 1876, the Department, through its several Independent-Treasury offices, began to issue, in redemption of the outstanding fractional currency, the subsidiary silver which had been coined under the authority of the resumption act of January 14, 1875. To further relieve the pressing demand throughout the country for money of small denominations, the silver coin in the Treasury, previous to the passage of the act above mentioned, was also issued in payment of currency obligations of the Government.

Under the authority for the issue of silver coin granted by the act of July 22, 1876, the Department, in addition to redeeming fractional currency, whenever presented for that purpose, has also issued silver coin in exchange for legal-tender notes as rapidly as the coinage at the mints would permit.

From the date first mentioned, to and including October 30, 1876, there has been issued of silver coin, as above stated, $22,096,712 16, of which amount there has been issued for fractional currency redeemed and destroyed, $12,953,259 43.

The demand for silver coin for circulation, though growing less urgent, still continues fully equal to the capacity of the mints to supply it. Until this demand shall have ceased, the coinage will be continued as rapidly as practicable, to the limit authorized by law.

CURRENCY REDEMPTION.

Owing to the exhaustion of the appropriation for transportation of United States notes and securities, the express charges on legal-tender and fractional notes, sent to this Department for redemption, and the returns therefor, have not been paid by the Government since the 1st of March last. In consequence, the redemption of such notes has greatly

decreased, and the paper currency of the Government is rapidly becoming unfit for circulation. An appropriation sufficient to meet the payment of such express charges is earnestly recommended.

THE NATIONAL BANKS.

The report of the Comptroller of the Currency contains full statistics of the reserves, taxation, dividends, earnings, and losses of the national banks, together with a summary of their resources and liabilities for each year, since the system went into operation. From this report it appears that, up to October 2 of the present year, 2,342 banks in all had been organized, of which 2,087 were in operation at that date. The returns of these banks show that they then had an aggregate capital of $499,802,232; surplus of $132,202,282; circulation outstanding, $291,544,020; individual deposits, $651,385,210; loans, $927,574,979; specie, (including coin certificates,) $21,360,767; legal-tender notes, (including United States certificates of deposit,) $113,420,847; redemption fund with the United States Treasurer, $16,743,695.

The act of June 20, 1874, authorized national banks which desired to withdraw their circulating notes, in whole or in part, to deposit lawful money with the Treasurer of the United States in sums of not less than nine thousand dollars, and to withdraw a proportional amount of the bonds pledged as security for their notes. The act of January 14, 1875, repealed all provisions of law limiting the aggregate amount of national-bank circulation, and made it the duty of the Secretary of the Treasury to retire legal-tender notes to the extent of eighty per cent. of the sum of national-bank notes thereafter issued, until the amount of legal-tender notes outstanding should be reduced to three hundred millions of dollars. Since the passage of the former act, $52,853,560 of legal-tender notes have been deposited in the Treasury for the purpose of retiring circulation, and $37,122,069 of bank notes have been redeemed and destroyed. The whole amount of additional circulation issued since the passage of the latter act, is $18,080,355; and legal-tender notes equal to eighty per cent. thereof, or $14,464,284, have been retired, leaving the amount of legal-tender notes outstanding on November 1, 1876, $367,535,716. The amount of legal-tender notes on deposit with the Treasurer on November 1, for the purpose of retiring circulation, was $20,910,946. The amount of national-bank notes in circulation on November 1 was $29,143,464 less than on June 20, 1874; and that of legal-tender notes was $14,464,284 less than on January 14, 1875; the total decrease of legal-tender notes

and national-bank notes, under the operation of these acts, being $43,607,748.

The Comptroller, considering the present year especially appropriate for that purpose, devotes a considerable portion of his report to a review of the banking systems under which circulating notes were issued previous to the organization of the national-banking system, and to the presentation, in a concise and convenient form, of the statistics of the two Banks of the United States and of the former State banks of the country, so far as they could be obtained from official and other reliable sources.

The tables compiled by him from estimates of Mr. Gallatin, in 1831, give the capital, circulation, deposits, and specie of the banks of the country, including the two Banks of the United States, for the years 1811, 1815, 1816, 1820, and 1829; also, similar information as to the State banks from 1834 to 1863, and the national banks since the organization of the system.

The Comptroller also presents, by geographical divisions, the capital and deposits of the State banks, private bankers, and savings banks of the country, which have been compiled from returns made to the Commissioner of Internal Revenue, during the present year for purposes of taxation.

These tables exhibit the growth of banking in this country since 1811, and show the total bank capital, at the present time, to be not less than seven hundred and twenty millions, and the total bank deposits to be not less than nineteen hundred and seventy-four millions.

The amount of additional circulation issued from January 14, 1875, to November 1, 1875, was $10,986,675. The amount issued during the year ending November 1, 1876, was $7,093,680; making a total, from January 14, 1875, to November 1, 1876, (one year and nine and a half months,) of $18,080,355. Of this amount, $7,313,210 was issued to one hundred and twenty-five banks organized during that period, with an aggregate capital of $14,035,000. The remaining circulation, amounting to $10,767,105, was issued to banks previously organized. The amount of legal-tender notes retired under the operation of the act of January 14, 1875, was $14,464,284. The net decrease in the amount of national-bank notes from June 20, 1874, to November 1, 1875, was $29,143,464; and the amount on deposit with the Treasurer, for the purpose of retiring circulation on November 1, 1876, was $20,910,946. The large reduction in bank circulation may be attributed to a desire to realize the premium upon the bonds at their present high value in the market, the margin between the circulation and the

bonds being carried to profit account and used either in loans or other investments, or for charging off losses or paying dividends.

If the market value of United States bonds should remain unchanged, it is not probable that the amount of additional circulation to be issued from November 1, 1876, to January 1, 1879, (two years and two months,) would exceed $18,000,000. If, however, there should be a material decline in the value of bonds, it is to be presumed that a considerable amount thereof would be redeposited by the banks which have withdrawn bonds amounting to $65,102,800 since June 20, 1874. The profit on circulation depends upon the price paid for the bonds and upon the rate of interest. If the business of the country should revive, or the value of bonds decline, the amount of circulation must be largely increased. The profit on circulation is estimated at about two and a quarter per cent. In localities where the rate of interest is seven per cent., the value of circulation is about two and a half per cent.; where the rate is ten per cent., the profit is about one and a half per cent., at the present valuation of the bonds.

COINAGE.

The deposits of gold at the mints and assay offices amount to $57,480,270 50; silver deposits and purchases, $28,515,702 79. Total amount of bullion received and operated upon, $85,995,973 29. Deducting redeposits of bars made and issued by one institution and deposited at another, the deposits were—gold, $41,943,285 42; silver, $24,574,551 81; making a total of $66,517,837 23.

The total gold coinage was $38,178,962 50. Total silver coinage, $19,126,502 50, of which $6,132,050 were of trade-dollars. The minor coinage amounted to $260,350. The total number of pieces struck was 87,101,468. Total value of coinage, $57,565,815.

The report of the Director of the Mint presents in detail a full account of the operations of the different mints and assay offices, discusses at some length the question of monetary standards, and uggests some amendments of the laws relating to the silver coinage.

DUTIES ON IMPORTS.

The receipts from customs for the year ending June 30, 1875, were $157,167,722 35, and at the corresponding date of 1876 they were $148,071,984 61, a decline of $9,095,737 74. The receipts for the first quarter of the current fiscal year were $37,554,728 53, while for the corresponding period of last year they were $44,233,626 25, showing a decrease of $6,678,897 72.

For the months of October and November, 1876, the receipts were $20,247,043 97, and for the same months of last year were $23,936,950 23.

About three-fourths of the revenue from customs is collected at the port of New York, and the litigation arising therefrom has so crowded the dockets of the courts in the southern district of that State that great delay in the decision of tariff questions has unavoidably arisen.

Suits are brought for the reversal of decisions of the Department, pending which importers are subjected to the payment, under protest, of duties which, after years of litigation, may appear to have been wrongfully assessed. In this way suits are multiplied, and trade is subjected to uncertainties and losses which a speedy final decision might obviate.

Two methods of obviating such delays are suggested. The first is the organization of a court of arbitration, such as is connected with the Chamber of Commerce of New York, with or without the power to render final judgment, as might be thought best. The second is the establishment of a revenue court in the southern district of New York, exclusively for the trial of customs-revenue cases, analogous to the court of exchequer in England, which originally had only jurisdiction of cases arising in connection with the King's revenue.

Under either system, the highest expert skill, both in law and fact, might be secured for the speedy determination of a peculiarly embarrassing class of litigated cases.

There is reason to believe that the revenue has suffered great loss by excessive allowances for damage to imported merchandise occurring on the voyage, which allowances are now made under section 2927 of the Revised Statutes.

Fraud on the revenue, by the collusion of dishonest subordinates in the custom-house, can easily be practiced under this system; but even honest officers are liable to be deceived through inadvertence and the intrinsic difficulty of estimating the alleged damage by any practicable examination.

The fact that many importers seriously object to having merchandise, on which such allowance has been made, marked "damaged," is somewhat suggestive.

There seems no good reason why damage of this character should not be made the subject of insurance, as well as other risks which are readily assumed by underwriters.

The attention of Congress is invited to the "Bill (H. R. No. 1712) to simplify the appraisement of goods, wares, and merchandise imported into the United States and subject to *ad valorem* duties."

The questions arising under the provisions of the statute relating to "charges and commissions" have been and must ever be numerous and difficult, and it is certainly desirable to avoid them, if possible.

To prevent loss to the revenue by the total repeal of the provisions referred to, it is recommended that the provisions of the bill be so changed as to provide for adding, in lieu of all such charges and commissions as are provided for by section 2907 of the Revised Statutes, a uniform charge of *five per cent.* for commissions.

Ever since the beginning of the Government, until the revision of the statutes, the law, while fixing a maximum rate, has left the compensation of inspectors of the customs discretionary with the Secretary of the Treasury. In the revision the words conferring the discretion were repealed, and three dollars per day was made the absolute rate of compensation, with permission to increase it to four dollars per day in such ports as the Secretary might think advisable.

Considering that there are many collection districts where, from the fact that the vigilance of inspectors is effective, but little service in the way of collecting duties or detecting frauds is done, and where all the duty required by the Government is not incompatible with some other occupation, it seems desirable that the discretion given in the earlier laws should be restored. While four dollars a day is not an excessive compensation for customs officers employed in the larger ports, and giving their whole time to active official services, less than three dollars a day would be sufficient for officers in small ports who are required to watch against violations of the revenue, and who might, without detriment to the service, have other occupations.

In compliance with the provisions of section 4 of the legislative, executive, and judicial appropriation act, approved August 15, 1876, a "careful scrutiny has been made of the force employed in the collection of the revenue from customs, with a view of reducing the number of the same." Reports of special agents assigned to the duty, received from seventy-six collection districts, recommend an aggregate reduction of 229 employés, involving a decrease in the annual expense of..... $242,837 39

It is proposed to make a reduction of ten per cent. in salaries in certain districts, which will amount to.... 200,000 00

There are twenty-eight districts from which reports have not yet been received. These it is estimated will add to the reduction about..... 25,000 00

Making a total reduction in annual expenses of collecting the revenue of..... 467,837 39

These reductions will be made on the 1st of January.

INTERNAL REVENUE.

The report of the Commissioner of Internal Revenue, herewith transmitted, sets forth in detail the condition of this branch of the public service.

Statement showing the receipts from the several objects of taxation under the internal-revenue laws for the fiscal years ended June 30, 1875 and 1876, respectively.

Sources.	1875.	1876.	Increase.	Decrease.
Spirits	$52,081,991 12	$56,426,365 13	$4,344,374 01	.....
Tobacco	37,303,461 88	39,795,339 91	2,491,878 03	.....
Fermented liquors	9,144,004 41	9,571,280 66	427,276 25	.....
Banks and bankers	4,097,248 12	4,006,698 03	.....	$90,550 09
Penalties, &c	281,107 61	409,284 48	128,176 87	.....
Adhesive stamps	6,557,229 65	6,518,487 51	.....	38,742 14
Back taxes under repealed laws	1,080,111 44	509,631 09	.....	570,480 35
Total	110,545,154 23	117,237,086 81	7,391,705 16	699,772 58

The amount of collections, as above reported, includes commissions on sales of stamps, paid in kind, and certain sums reported as collected but not deposited during the fiscal years in question, thus causing an apparent discrepancy between the above amounts of collections and the amounts of such collections shown by warrants covering the deposits into the Treasury, as elsewhere shown.

Under the provisions contained in the legislative, executive, and judicial appropriation bill, approved August 15, 1876, the transmission of internal-revenue stamps to the officers of internal revenue can be made only through the mails of the United States in registered packages.

The total value of stamps forwarded to internal-revenue officers amounts to about one hundred and fifty million dollars per annum. Hitherto the cost of transporting such stamps by express, without risk to the Government, has been about forty thousand dollars per annum. The present method imposes upon the Government the risk of transmitting them by mail, and of their delivery to the proper parties, thus adding to the risk of transmission an opportunity for fraudulent transactions.

In view of the large amount involved, and the risks imposed upon the Government, as above stated, I recommend that the provisions of the act referred to be repealed.

EXPORTS AND IMPORTS.

The coin values of the exports and imports of the United States for the last fiscal year, as appears from official returns made to and compiled by the Bureau of Statistics, are as follows:

Exports of domestic merchandise	$525,582 247
Exports of foreign merchandise	14,802,424
Total	540,384,671
Imports of goods	460,741,190
Excess of exports over imports	79,643,481

For the fiscal year 1875 there was an excess of imports over exports amounting to $19,562,725, showing a difference of $99,206,206.

Exports of specie and bullion	$56,506,302
Imports of specie and bullion	15,936,681
Excess of exports over imports	40,569,621
Total excess of exports of merchandise, and the precious metals over imports	$120,213,102

In the report of my predecessor the fact was stated, and is more fully detailed in the report of the Chief of the Bureau of Statistics, that there was no law requiring persons exporting merchandise by land conveyance to Canada to file manifests containing the quantities and values thereof. The value of our exports to the Provinces of Ontario and Quebec, during the last fiscal year, as the detailed statements furnished by the Commisssioner of Customs of the Dominion of Canada show, amounted to $10,507,563 in excess of that returned by the customs officers of the United States. With this addition, the value of the total exports of the year under consideration would amount to $550,892,234.

The attention of Congress is invited to the subject, in the hope that the defective legislation above indicated may be remedied during the ensuing session.

There was withdrawn from bond for consumption, in excess of that entered for warehouse, during the past fiscal year, merchandise of the value of $13,249,340.

The total exportation of specie and bullion was less than that for the preceding year by $35,625,840, while the exports of domestic goods have increased in value $26,298,147.

Importations of merchandise have decreased to the amount of $72,264,246 as compared with those of the preceding fiscal year, and of $106,665,152 as compared with the fiscal year ended June 30, 1874.

There was an increase in the value of the importations of a few articles, chiefly raw products and necessaries admitted free, as follows: Barks, medicinal, and corkwood, $611,540; coffee, $6,197,509; dyewoods in sticks, $611,377; jute, raw, $371,490; silk, raw, $920,202.

There was a decrease in the value of the importations of chemicals, drugs, and dyes of $2,081,317; gums, $444,061; hides and skins, $5,501,195; India rubber and gutta percha, crude, $611,831; paper materials, $916,699; tea, $3,149,537; tin in bars, blocks, and pigs, $510,923; wood, unmanufactured, $488,904; malt liquors, $580,653; cotton manufactures, $5,012,803; fancy goods, $1,046,852; flax, and manufactures of, $2,157,196; fruits, $624,180; glass and glassware, $998,167; hair, $507,844; hemp, raw, $862,763; iron, and manufactures of, $5,365,877; gunny cloth, $1,048,497; lead, $836,672; leather of all kinds, $1,944,357; opium, $231,887; precious stones, $919,379; flaxseed, $2,367,516; silk manufactures, $634,956; soda, and salts of, $1,181,082; sugar and molasses, $18,735,958; tin, and manufactures of, $2,950,848; tobacco, and manufactures of, $688,447; watches, &c., $826,116; wines, spirits, and cordials, $1,174,986; wood, and manufactures of, $1,015,006; wool, unmanufactured, $2,823,642; wool, manufactures of, $11,400,896.

There was an increase in the exports of the following articles, the values being stated in currency:

Indian corn, $8,808,343; wheat, $8,775,036; wheat flour, $721.039; copper, in pigs, bars, and sheets, $2,055,859; cotton, raw, $2,020,637; cotton manufactures, $3,651,096; leather, and manufactures of, $2,744,919; oil-cake, $636,285; mineral oil, crude, $814,250; refined, $1,725,277; sperm, $519,232; shot and shell, $507,452; bacon and hams, $11,051,843; refined sugar, $2,967,205; tallow, $1,042,175; timber, sawed and hewed, $1,105,510.

The exports of domestic gold and silver in excess of the imports were $34,102,010, as against $62,956,412 for the previous year.

There was a decrease in the value of the exportations of the following articles:

Agricultural implements, $368,923; brass, and manufactures of, $743,655; clocks and parts of, $255,323; copper ore, $645,107; fruits, $818,216; manufactures of hemp, $1,823,804; pig-iron, $307,699; steam-engines, locomotive, $435,080; machinery, $1,264,467; muskets, pistols, rifles, and sporting-guns, $1,835,270; manufactures of lead, $326,583; rosin and turpentine, $585,796; beef, $1,011,652; butter, $397,500; cheese, $1,389,520; lard, $471,037; spirits of turpentine, $252,476; leaf tobacco, $2,504,166; shooks, staves, and headings, $1,283,223.

COMMERCE AND NAVIGATION.

There is little change in the proportion of the foreign carrying trade transacted in foreign vessels, about seventy-two per cent. of imports and exports, during the last fiscal year, having been carried in foreign vessels as against seventy-four per cent. for the preceding year and seventy-two per cent. for the fiscal year 1874.

The Register of the Treasury reports the total tonnage of vessels of the United States to be 4,279,458 tons, a decrease of 574,274 tons from that of the fiscal year ended June 30, 1875. This decrease is principally caused by the dropping of canal-boat tonnage exempt under the act of Congress approved April 18, 1874.

The actual decrease is believed to be about 583,611 tons, this amount being the excess of the losses over the gains during the last fiscal year, but this decrease is reduced to 574,274 tons, by corrections of the balances outstanding.

The following table exhibits the total tonnage for the last two years:

	1875.		1876.	
	Vessels.	Tons.	Vessels.	Tons.
Registered	2,981	1,553,828	3,009	1,592,821
Enrolled and licensed	29,304	3,299,904	22,925	2,686,637
Total	32,285	4,853,732	25,934	4,279,458

The tonnage of vessels built, as given by the Register, is 203,586 tons, being a decrease from that of the preceding year of 94,053 tons, or over 31 per centum. The number of vessels built is 1,112.

Official numbers have been awarded by the Bureau of Statistics during the last fiscal year to 1,753 vessels, whose carrying capacity amounts to 272,204 tons, and since July 1, 1876, to 635 vessels, of the aggregate tonnage of 116,806, as the following statement more fully shows:

Statement showing the number, class, and tonnage of vessels officially numbered during the fiscal year ended June 30, 1876.

Class and character of vessels.	Vessels.	Tons.
Sailing-vessels reported as *new*	657	113,714.56
Sailing-vessels built prior to 1875	97	5,113.90
Sailing-vessels not stated when built	112	14,406.93
Steam-vessels reported as *new*	284	65,050.54
Steam-vessels built prior to 1875	66	6,355.01
Steam-vessels not stated when built	84	12,265.54
Unrigged vessels	453	55,297.70

Statement showing the number, class, and tonnage of vessels, &c.—Continued.

Class and character of vessels.	Vessels.	Tons.
Classified as follows:		
Sailing-vessels	866	133,235.39
Steam-vessels	434	83,671.09
Unrigged vessels	453	55,297.70
Total	1,753	272,204.18

Vessels numbered and registered from July 1 to November 10, 1876.

Class and character of vessels.	Vessels.	Tons.
Sailing-vessels	359	67,655.12
Steam-vessels	204	35,270.81
Unrigged vessels	72	13,880.36
Total	635	116,806.29

Of the number of steam and sailing-vessels above indicated, 73 were new sea-going vessels, exceeding 100 tons each, grouped as follows:

2	vessels of over 2,000 tons each	4,304.06
25	vessels of over 1,000 tons each	36,299.43
19	vessels of over 500 tons each	13,334.71
27	vessels less than 500 and over 100 tons	7,367.27
73	Aggregate tonnage	61,305.47

REVENUE MARINE.

This branch of the public service has been satisfactory in its operations during the past year. The increase in its efficiency, and the reduction in the expense of conducting it, which it was claimed in advance would result from the reorganization recently completed, are fully realized. The change in the character and size of the vessels has enabled them, without augmenting their number, to perform the duties required in a more prompt and thorough manner than was before possible.

The following is a brief exhibit of the general services performed by vessels of the Revenue Marine during the fiscal year ended 30th June last:

Number of vessels in distress assisted	195
Number of lives saved	45
Number of vessels seized or reported for violation of law	1,225
Number of vessels boarded and examined	13,686
Number of miles cruised	194,261

The important and hazardous duty of assisting vessels in distress has been encountered with courage and promptitude by the officers and men of the service. In addition to the number of lives saved, as shown above, by the vessels, while engaged in this humane work, it is worthy of note that during the past year they have assisted in rescuing property, consisting of vessels and their cargoes imperilled by the sea, amounting to the estimated value of $5,221,155.

The expense of maintaining the service for the fiscal year is $839,758 87, a decided reduction over previous years.

A small steam-propeller, specially designed for harbor duty, has been constructed and placed in commission at Philadelphia during the past season. The requirements of the service at that port are now fully provided for.

The new vessel intended for the Pacific coast is nearly ready to be assigned to duty. This will supply a want which the increasing commerce, and the extension of our territory on that coast by the acquisition of Alaska, have caused to be greatly felt.

Several of the vessels are now in need of somewhat extensive repairs, which, however, it is deemed necessary to defer in view of the limited appropriation made to meet the expenses of the service for the present fiscal year.

Under the act of July 31 last, authorizing the Secretary of the Treasury to appoint cadets in the Revenue-Marine Service, the necessary regulations governing their admission have been prepared and promulgated, and arrangements made for the examination of applicants.

Recommendation has heretofore been made for legislative provision extending the benefits of the Navy-pension laws to the officers and men of the Revenue Marine, and for establishing a retired list.

In time of war, vessels of this service are by law subject to be called upon to co-operate with the Navy, while, in peace, they are required to engage in the arduous and perilous work of cruising in aid of vessels in distress, a service particularly enjoined during the rigors of winter, and attended with many dangers, yet the officers and men are not entitled to pensions save when they have incurred disability while co-operating with the Navy, and then only at the low rates allowed in that service by the act of 1814, while the rates of pensions to the officers and men of the Navy have been largely increased, and extended to their heirs, by subsequent enactments.

About ten per cent. of the line officers of the Revenue-Marine are now withdrawn from active duty by reason of permanent disability contracted in the service, and there are a number of others still

actively employed whose infirmities warrant their detachment on grounds of humanity and public advantage. The proper management of this service, and the duties imposed upon it by law in connection with the Life-Saving Service, require the employment of a considerable number of officers upon special duty on shore. At the same time the number of line officers is limited by law to one of each grade for each vessel in the service. In the absence of a retired list, therefore, considerable embarrassment is experienced in supplying complements of officers to vessels for their safe and efficient management. Further detriment and injury result from the hindrance to promotions, caused by the retention of so many disabled and decrepit persons, the effect being to measurably weaken the inducement to excellence in the active officers by blocking their advancement, and to reduce the efficiency of the service by keeping young men of ability and energy from the higher grades of command. The recommendations for the extension of the navy-pension laws to the officers and men of revenue-cutters, and the establishment of a retired list for the Revenue-Marine, are accordingly renewed.

LIFE-SAVING SERVICE.

During the past fiscal year, another life-saving district of the eleven authorized by law, designated as district No. 5, and embracing the coasts of Delaware, Maryland, and Virginia, has been organized, and six of the eight stations proposed have been put in operation therein.

Within the above-named period, the organization has comprised six districts, and included the Atlantic coast from the eastern extremity of Maine to Cape Hatteras. The cost of sustaining its operations, and the results of the latter, are given in detail in the report of the officer in charge, furnished as required by the act of July 31, 1875.

Besides the six stations established between Capes Henlopen and Charles, eighteen complete life-saving stations have been constructed since July 1, 1875, four of them on the Atlantic coast, and the remaining fourteen on the lakes. Fourteen life-boat stations have also been located and built on the lakes, and five houses of refuge have been put up on the coast of Florida, and are now in process of equipment. In addition there has been constructed a new life-saving station, designed to take the place of the present one at Cape May, New Jersey.

Of the eight stations authorized for the Pacific coast, three have been delayed on account of difficulty in obtaining title to the sites therefor. Proposals were invited and received for the remaining five,

but being considered exorbitant were declined. New proposals for three of the required structures have been received, and appearing to be reasonable, have been accepted. No bids have been made for the other two, and the work of constructing them will probably have to be undertaken by the Government.

The occasion of the loss of the crew of the life-saving station, seven in number, at the wreck of the Italian bark "Nuova Ottavia," off Currituck Beach, North Carolina, on the night of the 1st of March last, suggests the propriety of providing suitable pensions for the widows and orphans of men who thus perish in the effort to save life, a benefit which might also be properly extended to members of crews grown veteran or become disabled in this arduous and perilous service. These men are invariably poor, earning a scanty subsistence by fishing, and largely dependent upon their small pay as surfmen, and age or infirmity lessens their slender means of support, while death leaves their families unprovided for.

The subject of proper compensation for the keepers of life-saving stations also deserves serious consideration. These keepers are required to be men of exceptional qualifications among their fellows. Their duty is to save life and property jeoparded by the stranding of vessels. They are noted for their mastery in handling boats in dangerous seas, and in the hazardous contiguities of wrecks, and, being captains of their respective crews, are responsible for the selection and conduct of the latter, and must have the faculty of commanding men. They are also responsible for the public property under their charge at the stations. At present they receive only $200 per annum, and it is absolutely necessary that this should be increased. At the time of the reorganization in 1871, it was barely possible to secure proper men at this rate, and up to this time they have been retained chiefly upon the hope of augmented remuneration. This hope has almost ceased to exist, and the superintendents of the districts represent that the difficulty of obtaining good keepers verges upon impossibility. Unless an adequate compensation is provided for these officers, the service must inevitably suffer, and the country be disgraced, upon some occasion of shipwreck, by the revelation that the serious duties of life-saving have fallen into incompetent hands. Legislation, therefore, to secure appropriate pay for the keepers of the life-saving stations is recommended.

The success which has attended this service since its reorganization in 1871 has been pre-eminent; but the consideration of its rapidly-increasing proportions and signal importance, induce the conviction

that the time cannot be longer deferred for its erection into a distinct establishment, under a recognized and responsible administrator. Upon the completion of the few remaining stations authorized, the charge will comprise the entire coast of the United States, and the guardianship of the greater portion of all the lives and vessels imperilled thereon. It will involve the care of over one hundred and fifty stations, and the direction and discipline of more than twelve hundred subordinates. The determination and acquisition of proper sites for the stations; the transfer of the latter from time to time, to such locations as constant changes in the character of the coast, the growing frequency of wrecks at given points, or other causes, may necessitate; the devising, erection, and preservation of station-houses suitable for the accommodation of crews and those they rescue, and for the protection of their various apparatus and equipments; the judicious purchase of their furniture and supplies; the choice of able and efficient district superintendents, keepers, and surfmen, and the constant supervision of their operations; the careful tabulation of wreck statistics for the benefit of shipping interests; the perpetual reference to multifarious sources of information at home and abroad for data and suggestions calculated to further the development and perfection of the system; and the unceasing surveillance of all plans, devices, and inventions for establishing communications with wrecks, or saving lives imperilled upon them, including the practical trial and decision upon the availability of such as may be presented—all pertain to the scope of the Life-Saving Service, and amply justify its formal creation as such, and its committal to the care of an experienced and able officer, who can devote to it his undivided faculties and energies.

The legislation proper to accomplish this end is therefore recommended.

The act of June 20, 1874, provides for two classes of life-saving medals—the first to be bestowed upon those persons who signally endanger their lives in the effort to rescue others, and the second for those who show in similar endeavors a gallantry less hazardous in degree.

It is suggested that there are instances where, without life being actually risked, signal exertions are made in rendering assistance to shipwrecked or drowning persons, involving considerable sacrifices of time, personal comfort, and property, and that a modification of the act, so as to recognize, under the provision for medals of the second class, such cases, might be expedient.

Under the present system, a constant patrol of the coast is main-

tained by the keepers of the life-saving stations for from four to six months of the year, together with some degree of watchfulness for the remainder. By vesting these keepers with the powers of inspectors of customs, an effective coast-guard, largely preventive of smuggling and plundering of wrecks, might be created without expense; and legislation to this effect may be deemed advisable.

During the year, several donations of books, to form libraries for the use of the crews of the life-saving stations, have been received from benevolent persons. They will undoubtedly conduce to the welfare of the service, by relieving the tedium and monotony of the watch at these isolated positions, and suitable cases have been prepared for their protection, and also to enable them to be exchanged from time to time between the stations, with a view of extending their benefits.

The usual statistics of disasters to American shipping, required by act of Congress, June 20, 1874, will be found appended to the annual report of the operations of the service.

LIGHT-HOUSE ESTABLISHMENT.

During the last fiscal year, 29 new light-houses, 24 river lights, 12 fog-signals, 45 beacons, and 81 buoys have been established, and 14 light-houses, 13 river lights, 1 light-ship, 11 beacons, and 7 buoys have been discontinued. The total number of such aids at the close of the year were 637 light-houses, 291 river lights, 30 light-ships, 57 steam fog-signals, 418 beacons, and 2,975 buoys, distributed upon an extent of ocean, lake, and river coast unequalled by that within the scope of any similar establishment in the world.

The multifarious duties connected with the light-house service have been satisfactorily performed by the Light-house Board, and the entire establishment is in an efficient and creditable condition.

The proposed introduction of mineral oil as an illuminant for light-houses has been delayed by a claim that the burner used by the Light-house Board infringes a patent granted to private parties. The matter is receiving the attention of the Board and the Department, and it is hoped that the delay will be but temporary.

The lights recently placed upon the western rivers continue to give great satisfaction to the immense shipping interests upon those waters, and the opinion is freely expressed by river-men that the lighting of the rivers, which has been effected at a comparatively trifling expense, has been of greater benefit to commerce than all other measures taken by the Government for their improvement.

Light-ship No. 41, for which an appropriation was made by Congress,

is nearly completed. This vessel has been built with great care, and fitted with every appliance to render her safe and efficient. She will have, for fog-signal purposes, a caloric siren, from which excellent results are expected, and will be a valuable addition to the aids needed upon our coast for the safety of mariners.

In its estimates the Light-house Board has again asked an appropriation for building a light-house at or in the vicinity of American Shoal, Florida reef, to light the dark space between Sombrero and Sand Key lights. Owing to the strong and variable currents along the Florida reef, navigation is difficult and dangerous, many wrecks involving heavy loss occurring every year. The light upon American Shoal is one of the system proposed by the Light-house Board for permanently and efficiently lighting this dangerous coast, and should be built without unnecessary delay.

The Board has also estimated for money to place a light-ship and fog-signal upon Trinity Shoal, a troublesome and dangerous locality off the south coast of Louisiana, and for a new steam-tender for the Pacific coast. Both these items are of especial importance, and should receive attention.

COAST SURVEY.

The important work committed to this branch of the public service has been advanced during the year by numerous reconnaissances, triangulations, tidal observations, and extensions of coast topography at nearly one hundred localities upon the Atlantic, Gulf, and Pacific coasts. There have also been certain determinations of latitude and longitude in some of the interior States of the Union, several of which have recently instituted systematic surveys of their area. Tide-tables for the principal sea-ports of the United States have been published, a number of new charts of the coast finished, and others have received additions by engraving. The second volume of the Atlantic Coast Pilot has also been under preparation, and is nearly completed.

In the interests of commerce and navigation, each of the dangers that beset the coast is developed and marked in its true relation to the shore-line. Fortunately the processes used for such purposes avail also for other objects, the importance of which is rapidly increasing; along the seaboard for surveys needful in the improvement of channel entrances, and for port-warden lines in harbor, involving studies of the effect of tides and currents when conjoined with riparian encroachment.

The usual intimate relations of this establishment with the Light-house Board have been maintained, and its archives have materially assisted the engineering operations of the latter on the sea-coast.

MARINE-HOSPITAL SERVICE.

The Supervising Surgeon General reports that a larger number of seamen have availed themselves of the benefits of the Marine-Hospital Service during the fiscal year 1876 than in any previous year of the existence of that service. Increased facilities are afforded for obtaining relief, and many of the seafaring who are injured or taken sick at places where it is impracticable to provide proper care are sent to the nearest relief port at the expense of the service. Relief is now furnished at ninety-one ports, and 16,801 seamen received care and treatment during the year just closed.

The expenditures from the fund contributed by the seamen amounted to $439,151 13. The necessary repairs to the hospital buildings, and the furniture, fuel, lights, and water for the same, were in 1876 for the first time paid out of this fund.

The marine hospitals at Mobile, Alabama, and Louisville, Kentucky, which were leased at the close of the war, were refitted and again opened for the exclusive use of seamen on September 1, 1875, and January 1, 1876, respectively. The Cleveland hospital, on the other hand, has been leased under the act of March 3, 1875. The magnitude of the service at New York would seem to warrant the establishment of a hospital at that port for the exclusive use of seamen. All proceeds of the sale of furniture, supplies, and other property, no longer serviceable or required for use, are, under the present law, covered into the Treasury as miscellaneous receipts. As such property belonging to the Marine-Hospital Service is paid for out of the seamen's fund when purchased, it is suggested that Congress should provide that the proceeds from their sale should be credited to the marine-hospital fund as repayments. It is further suggested that the unclaimed money and effects of seamen who die while under the care of the Marine-Hospital Service might also properly be appropriated for the benefit of sick and disabled seamen. At present this Department has no authority to determine the disposition of such moneys. The Supervising Surgeon General represents that great embarrassment arises from the frequent attempts to break down the provision of the Marine-Hospital Service regulations, requiring a practical preliminary examination into professional qualifications of candidates for appointment to the corps of surgeons. The seamen whose earnings are taxed for the especial purpose of creating a fund for their relief when sick or disabled are certainly entitled to the best medical and surgical skill, and manifestly none other should be employed. It is therefore suggested that legislative provision be made for the examination of medical officers of

that service similar to that now existing for medical officers of the Army and Navy.

Of the hospital dues collected from seamen, $344,670 78 were covered into the Treasury during the year. For twenty successive years, up to June 30, 1874, the annual deficiency appropriations made by Congress, and expended, averaged $182,452, but no deficiency appropriation has been asked for this service since 1873, and none will be required for the year 1878.

STEAMBOAT-INSPECTION SERVICE.

The Supervising Inspector General of Steam-vessels reports the following matters connected with this branch of service for the fiscal year ended June 30, 1876:

Total receipts from the inspection of steam-vessels and licensing of officers	$265,583 65
Total disbursements in payment of salaries, travelling and other contingent expenses	222,154 82
Number of masters of steamers licensed	4,613
Number of mates of steamers licensed	944
Number of engineers of steamers licensed	6,662
Number of pilots of steamers licensed	2,334
Total number of officers licensed	14,553
Number of inspectors and clerks employed	105
Number of steam-vessels inspected	4,006
Aggregate tonnage of steamers inspected	1,029,842.39

To avoid the expense incurred by the annual meeting of the Board, as required by section 4505, Revised Statutes, it is recommended that provision be made for the meeting of the Board at such times and places as the Secretary of the Treasury shall designate.

PUBLIC BUILDINGS.

The work on public buildings during the past year has progressed satisfactorily where sufficient appropriations for its continuance have been made. While renewing the suggestion contained in the last annual report of this Department, that in the present state of the finances it is not advisable to make large appropriations for commencing new buildings, it is recommended that, for the ensuing year, sufficient appropriations be made to insure a rapid prosecution of work already begun.

The suggestion contained in the report of the Supervising Architect relative to the preparation of plans for public buildings, under competition, is worthy of consideration, and the attention of Congress is respectfully invited thereto.

In this connection, the attention of Congress is invited to the necessity for erecting a proper building for the Light-house Board, for which the latter has submitted an estimate of $100,000. The Board now occupies different parts of a private building, neither convenient nor fire-proof. An appropriation is therefore recommended for the erection of a building for the establishment, suitable to secure the requisite dispatch of current business by its officers and clerks, the accessibility and safety of its records, and the prosecution of its constant experiments in illuminants, and in sound and light, which are now conducted, at considerable disadvantage, in New York.

CLAIMS AGAINST THE GOVERNMENT.

The failure to make the small appropriation asked for by the Secretary to enable him to continue the examination of the records of captured property and confederate archives in his custody, for information for use in the defence of the Government against improper claims, has greatly impeded that service.

The slight examination that it has been possible to make of those records and archives in connection with the private relief bills presented to Congress at its last session, involving about five millions of dollars, leads to the conclusion that they contain much valuable information which should be sought for and furnished to the several committees to which such bills have been referred. It is respectfully submitted that an adequate appropriation should be made for this purpose.

REPORTS OF OFFICERS.

Reports of heads of bureaus and divisions are herewith transmitted and referred to for detailed statements of the business of this Department.

The Secretary desires to express his acknowledgments for the efficient aid and support he has at all times received in the discharge of his duties from those having supervision of distinct divisions of the service.

LOT M. MORRILL,
Secretary of the Treasury.

The Honorable
THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TABLES ACCOMPANYING THE REPORT.

TABLE A.—*Statement of the net receipts (by warrants) during the fiscal year ended June 30, 1876.*

CUSTOMS.		
Quarter ended September 30, 1875	$44,233,626 25	
Quarter ended December 31, 1875	32,267,931 72	
Quarter ended March 31, 1876	38,269,535 02	
Quarter ended June 30, 1876	33,300,891 62	
		$148,071,984 61
SALES OF PUBLIC LANDS.		
Quarter ended September 30, 1875	$308,641 73	
Quarter ended December 31, 1875	295,906 78	
Quarter ended March 31, 1876	244,709 54	
Quarter ended June 30, 1876	280,208 90	
		1,129,466 95
INTERNAL REVENUE.		
Quarter ended September 30, 1875	$28,199,723 50	
Quarter ended December 31, 1875	29,258,069 61	
Quarter ended March 31, 1876	25,820,139 95	
Quarter ended June 30, 1876	33,422,799 95	
		116,700,732 03
DIRECT TAX.		
Quarter ended September 30, 1875		
Quarter ended December 31, 1875	$10,347 53	
Quarter ended March 31, 1876	2,196 48	
Quarter ended June 30, 1876	81,254 79	
		93,798 80
TAX ON CIRCULATION, DEPOSITS, ETC., OF NATIONAL BANKS.		
Quarter ended September 30, 1875	$3,626,033 83	
Quarter ended December 31, 1875	30,603 98	
Quarter ended March 31, 1876	3,637,798 50	
Quarter ended June 30, 1876	34,136 98	
		7,328,573 29
REPAYMENT OF INTEREST BY PACIFIC RAILROAD COMPANIES.		
Quarter ended September 30, 1875	$262,212 87	
Quarter ended December 31, 1875	272,493 20	
Quarter ended March 31, 1876	112,085 20	
Quarter ended June 30, 1876	71,478 69	
		718,179 96
CUSTOMS FINES, PENALTIES, AND FORFEITURES.		
Quarter ended September 30, 1875	$28,521 75	
Quarter ended December 31, 1875	66,288 50	
Quarter ended March 31, 1876	51,337 70	
Quarter ended June 30, 1876	37,649 91	
		183,797 86
FEES—CONSULAR, LETTERS-PATENT, AND LAND.		
Quarter ended September 30, 1875	$510,427 19	
Quarter ended December 31, 1875	383,131 85	
Quarter ended March 31, 1876	462,653 40	
Quarter ended June 30, 1876	653,068 48	
		2,009,280 92
PROCEEDS OF SALES OF GOVERNMENT PROPERTY.		
Quarter ended September 30, 1875	$205,550 60	
Quarter ended December 31, 1875	1,156,083 74	
Quarter ended March 31, 1876	332,039 60	
Quarter ended June 30, 1876	159,041 00	
		1,852,714 94
PREMIUM ON SALES OF COIN.		
Quarter ended September 30, 1875	$2,160,275 47	
Quarter ended December 31, 1875	1,323,572 21	
Quarter ended March 31, 1876	101,032 19	
Quarter ended June 30, 1876	138,665 93	
		3,723,545 80
MISCELLANEOUS SOURCES.		
Quarter ended September 30, 1875	$1,621,131 95	
Quarter ended December 31, 1875	926,180 32	
Quarter ended March 31, 1876	1,440,178 51	
Quarter ended June 30, 1876	1,682,473 22	
		5,669,964 00
Total ordinary receipts, exclusive of loans		287,492,039 16
Proceeds of $5,883,000 bonds of 1881, (Geneva award)		6,613,826 12
Total net receipts		294,095,865 28
Balance in Treasury June 30, 1875		144,702,416 41
Total		438,798,281 69

TABLE B.—*Statement of the net disbursements (by warrants) during the fiscal year ended June 30, 1876.*

CIVIL

Congress	$5,471,518 56	
Executive	6,739,067 35	
Judiciary	3,382,539 18	
Government of Territories	274,010 47	
Sub-treasuries	358,924 81	
Public land-offices	626,089 12	
Inspection of steam-vessels	222,154 82	
Mint and assay-offices	157,894 52	
Total civil		$17,232,248 83

FOREIGN INTERCOURSE.

Diplomatic salaries	$373,130 00	
Consular salaries	498,158 83	
Contingencies of consulates	141,191 67	
Relief and protection of American seamen	46,742 34	
Rescuing American seamen from shipwreck	2,200 00	
American and Mexican Claims Commission	21,708 24	
American and Spanish Claims Commission	15,822 93	
Alabama Claims Commission	112,915 03	
International Exposition at Vienna	8,731 95	
Survey of boundary between United States and British possessions	33,100 00	
Prisons for American convicts	17,344 28	
Contingent and miscellaneous	139,207 24	
Total foreign intercourse		1,410,252 50

MISCELLANEOUS.

Mint establishemnt	$1,359,987 29	
Branch mint buildings	118,520 51	
Coast Survey	857,100 28	
Light-house establishment	1,601,779 25	
Building and repairs of light-houses	1,101,513 12	
Refunding excess of deposits for unascertained duties	1,919,080 93	
Revenue-cutter service	839,758 87	
Building revenue-cutters	58,076 98	
Life-saving service	238,395 91	
Custom-houses, court-houses, post-offices, &c	4,029,607 33	
Furniture, fuel, &c., for public buildings under Treasury Department	564,448 20	
Repairs and preservation of public buildings under the Treasury Department	501,639 96	
Collecting customs-revenue	6,704,858 09	
Debenture and drawbacks under customs laws	3,857,440 43	
Marine-hospital establishment	438,668 55	
Compensation in lieu of moieties	60,448 38	
Assessing and collecting internal revenue	3,942,613 72	
Punishing violations of internal-revenue laws	86,206 00	
Internal-revenue stamps, paper, and dies	481,925 32	
Refunding duties erroneously or illegally collected	713,975 54	
Internal-revenue allowances and drawbacks	29,556 81	
Redemption of internal-revenue stamps	19,962 85	
Mail-steamship service	575,000 00	
Deficiencies in revenue of Post-Office Department	4,517,540 36	
Return of proceeds of captured and abandoned property	1,026,636 61	
Expenses national loan salaries	539,129 50	
Expenses refunding national debt	708,353 15	
Expenses national currency	319,172 61	
Suppressing counterfeiting and fraud	113,595 28	
Contingent expenses, Independent Treasury	17,704 40	
Public buildings and grounds in Washington	653,490 81	
Annual repairs of the Capitol	54,500 00	
Extension and grading of Capitol grounds	219,999 62	
State, War, and Navy Department building	680,917 67	
Columbian Institute for Deaf and Dumb	88,000 00	
Government Hospital for the Insane	175,379 39	
Charitable institutions in Washington	127,797 96	
Metropolitan police	205,233 61	
Support and treatment of transient paupers	15,000 00	
Survey of public lands	1,142,019 22	
Repayments for lands erroneously sold	28,259 65	
Five per cent. fund, &c., to States	7,628 25	
Expenses of the eighth and ninth censuses	5,575 20	
Penitentiaries in Territories	1,671 95	
Payments under relief acts	51,760 44	
Expenses of board of health of District of Columbia	36,117 50	
Inquiries into causes of steam-boiler explosions	22,000 00	
Refunding proceeds of cotton seized	21,644 36	
Southern Claims Commission	50,800 00	
Re-issuing of national currency	129,985 26	
Postage	1,150,190 36	
Expenses of District of Columbia	935,972 78	

TABLE B.—*Statement of the net disbursements, (by warrant,) &c.*—Continued.

Interest on 3-65 bonds of District of Columbia	$212,945 36	
Expenses of Bureau of Engraving and Printing	1,941,004 76	
Purchase and management of Louisville and Portland Canal	408,160 00	
Vaults, safes, and locks for public buildings	86,335 53	
Smithsonian Institution	71,560 00	
Indemnity for swamp-lands	97,989 07	
International exhibition	1,690,485 39	
Department of Agriculture	113,171 67	
Fees of supervisors of elections	122,189 03	
Propagation, &c., of food-fishes	50,070 99	
Collecting mining and other statistics	26,500 00	
Patent-Office	214,992 98	
Miscellaneous items	133,827 41	
Total miscellaneous		48,315,872 45
INTERIOR DEPARTMENT.		
Indians	$5,966,558 17	
Pensions	28,257,395 69	
Total Interior Department		32,223,953 86
MILITARY ESTABLISHMENT.		
Pay Department	$12,660,492 86	
Commissary Department	2,434,120 23	
Quartermaster's Department	12,733,349 09	
Ordnance Department	1,459,254 09	
Medical Department	316,414 64	
Military Academy	129,490 73	
Expenses of recruiting	66,256 72	
Contingencies	65,878 39	
Signal Service	427,235 58	
Bounties to soldiers	191,445 55	
Re-imbursing States for raising volunteers	256,271 62	
Claims of loyal citizens for supplies	103,149 95	
Payments under relief acts	32,048 04	
Forts and fortifications	943,193 63	
Improvements of rivers and harbors	5,380,605 35	
Re-imbursing Kentucky for expenses in suppressing the rebellion	49,197 64	
Building roads, bridges, &c	315,172 74	
Washington and Oregon volunteers in 1855 and 1856	16,734 76	
Horses and other property lost in service	89,853 46	
Support of Soldiers' Home	177,005 91	
Miscellaneous	223,717 66	
Total military establishment		38,070,888 64
NAVAL ESTABLISHMENT.		
Pay and contingencies of the Navy	$6,334,280 76	
Marine Corps	906,080 79	
Navigation	424,555 63	
Ordnance	537,132 61	
Provisions and clothing	1,478,312 59	
Medicine and surgery	109,284 09	
Equipment and recruiting	1,351,955 55	
Construction and repairs	3,275,801 56	
Steam-engineering	1,803,876 88	
Yards and docks	2,237,323 37	
Payments under relief acts	61,975 77	
Observations of the transit of Venus	16,916 58	
Prize-money to captors	356,247 07	
Miscellaneous	69,566 57	
Total naval establishment		18,963,309 82
INTEREST ON THE PUBLIC DEBT		100,243,271 23
Total net ordinary expenditures		258,459,797 33
Payment of judgments of Court of Alabama Claims		6,641,287 26
Redemption of the public debt		51,889,464 80
Total net disbursements		316,990,549 39
Balance in the Treasury June 30, 1876		121,807,732 30
Total		438,798,281 69

TABLE C.—*Statement of the redemption and issue of loans and Treasury-notes (by warrants) for the fiscal year ended June 30, 1876.*

Character of loans.	Redemptions.	Issues.	Excess of redemptions.	Excess of issues.
Texan indemnity stock, act of September 9, 1850	$151,000 00		$151,000 00	
Loan of 1858, act of June 14, 1858	9,000 00		9,000 00	
Treasury-notes of 1861, act of March 2, 1861	50 00		50 00	
Old demand notes, acts of July 17, 1861, August 5, 1861, and February 12, 1862	3,190 00		3,190 00	
Seven-thirties of 1861, act of July 17, 1861	50 00		50 00	
Legal-tender notes, acts of February 25, 1862, July 11, 1862, January 17, 1863, and March 3, 1863	97,177,054 00	$91,177,758 00	5,999,296 00	
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864	36,058,728 80	28,375,900 00	7,682,828 80	
Five-twenties of 1862, act of February 25, 1862	64,246,750 00		64,246,750 00	
One-year notes of 1863, act of March 3, 1863	5,020 00		5,020 00	
Two-year notes of 1863, act of March 3, 1863	3,650 00		3,650 00	
Coin-certificates, act of March 3, 1863, section 5	83,734,000 00	90,619,100 00		$6,885,100 00
Compound-interest notes, acts of March 3, 1863, and June 30, 1864	38,630 00		38,630 00	
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865	13,000 00		13,000 00	
Five-twenties of March, 1864, act of March 3, 1864	940,600 00		940,600 00	
Five-twenties of June, 1864, act of June 30, 1864	56,192,100 00		56,192,100 00	
Five-twenties of 1865, act of March 3, 1865	1,789,250 00		1,789,250 00	
Consols of 1868, act of March 3, 1865	200 00		200 00	
Certificates of indebtedness of 1870, act of July 8, 1870	678,000 00		678,000 00	
Funded loan of 1881, acts of July 14, 1870, and January 20, 1871		104,553,050 00		104,553,050 00
Certificates of deposit, act of June 8, 1872	108,305,000 00	82,730,000 00	25,575,000 00	
Total	449,345,272 80	397,455,808 00	163,327,614 80	111,438,150 00
Excess of redemptions			163,327,614 80	
Excess of issues			111,438,150 00	
Net excess of redemptions, charged in receipts and expenditures			51,889,464 80	

TABLE D.—*Statement of the net receipts and disbursements (by warrants) for the quarter ended September 30, 1876.*

RECEIPTS.

Customs	$37,554,728 53
Sales of public lands	252,005 63
Internal revenue	28,813,336 37
Tax on circulation, deposits, &c., of national banks	3,534,707 87
Repayment of interest by Pacific Railway Companies	97,902 59
Customs fines, penalties, and forfeitures	17,695 27
Consular, letters-patent, homestead and land fees	425,684 75
Proceeds of sales of Government property	171,875 36
Miscellaneous	2,123,069 16
Premium on sales of coin	119,518 96
Total net ordinary receipts	73,110,524 49
Proceeds of bonds of 1881 (Geneva award)	2,403,445 53
Total net receipts	75,513,970 02
Balance in Treasury June 30, 1876	121,807,732 30
Total	197,321,702 32

TABLE D.—*Statement of the net receipts and disbursements, &c.*—Continued.

DISBURSEMENTS.

Customs	$5,782,388 01
Internal revenue	1,044,027 03
Diplomatic service	408,150 87
Judiciary	835,985 55
Interior, (civil)	994,297 33
Treasury proper	6,748,265 77
Quarterly salaries	124,088 85
Total civil and miscellaneous	15,937,203 41
Indians	1,434,765 93
Pensions	8,382,357 98
Military establishment	9,715,661 35
Naval establishment	6,174,353 96
Interest on the public debt	37,107,550 63
Total net ordinary disbursements	78,751,893 26
Payment of judgments of court of Alabama claims	2,353,634 21
Redemption of the public debt	3,618,648 77
Balance in the Treasury September 30, 1876	112,597,526 08
Total	197,321,702 32

TABLE E.—*Statement of the redemption and issue of loans and Treasury notes (by warrants) for the quarter ended September* 30, 1876.

Character of loans.	Redemptions.	Issues.	Excess of redemptions.	Excess of issues.
Old demand notes	$185 00		$185 00	
Legal-tender notes	17,036,011 00	$15,758,467 00	1,277,544 00	
Fractional currency	4,588,179 77		4,588,179 77	
One-year notes of 1863	1,430 00		1,430 00	
Two-year notes of 1863	800 00		800 00	
Coin-certificates	9,251,600 00	10,348,100 00		$1,096,500 00
Compound-interest notes	9,160 00		9,160 00	
Seven-thirties of 1864 and 1865	2,000 00		2,000 00	
Five-twenties of 1862	167,500 00		167,500 00	
Funded loan of 1881		634,650 00		634,650 00
Certificates of deposit	5,095,000 00	6,775,000 00		1,680,000 00
Five-twenties of March, 1864	6,000 00		6,000 00	
Five-twenties of June, 1864	917,550 00		917,550 00	
Five-twenties of 1865	59,450 00		59,450 00	
Total	37,134,865 77	33,516,217 00	7,029,798 77	3,411,150 00
Excess of redemptions			7,029,798 77	
Excess of issues			3,411,150 00	
Net excess of redemptions			3,618,648 77	

TABLE F.—*Statement of outstanding principal of the public debt of the United States on the 1st of January of each year from* 1791 *to* 1843, *inclusive, and on the* 1*st of July of each year from* 1844 *to* 1876, *inclusive.*

Year.	Amount.
Jan. 1, 1791	$75,463,476 52
1792	77,227,924 66
1793	80,352,634 04
1794	78,427,404 77
1795	80,747,587 39
1796	83,762,172 07
1797	82,064,479 33
1798	79,228,529 12
1799	78,408,669 77
1800	82,976,294 35
1801	83,038,050 80
1802	80,712,632 25
1803	77,054,686 30
1804	86,427,120 88
1805	82,312,150 50
1806	75,723,270 66
1807	69,218,398 64
1808	65,196,317 97
1809	57,023,192 09
1810	53,173,217 52
1811	48,005,587 76
1812	45,209,737 90
1813	55,962,827 57
1814	81,487,846 24
1815	99,833,660 15
1816	127,334,933 74
1817	123,491,965 16
1818	103,466,633 83
1819	95,529,648 28
1820	91,015,566 15
1821	89,987,427 66
1822	93,546,676 98
1823	90,875,877 28
1824	90,269,777 77
1825	83,788,432 71
1826	81,054,059 99
1827	73,987,357 20
1828	67,475,043 87
1829	58,421,413 67
1830	48,565,406 50
1831	39,123,191 68
1832	24,322,235 18
1833	7,001,698 83
1834	4,760,082 03
1835	37,733 05
1836	37,513 05
1837	336,957 83
1838	3,308,124 07
1839	10,434,221 14
1840	3,573,343 82
1841	5,250,875 54
1842	13,594,480 73
1843	20,601,226 28
July 1, 1843	32,742,922 00
1844	23,461,652 50
1845	15,925,303 01
1846	15,550,202 97
1847	38,826,534 77
1848	47,044,862 23
1849	63,061,858 69
1850	63,452,773 55
1851	68,304,796 02
1852	66,199,341 71
1853	59,803,117 70
1854	42,242,222 42
1855	35,586,956 56
1856	31,972,537 90
1857	28,699,831 85
1858	44,911,881 03
1859	58,496,837 88
1860	64,842,287 68
1861	90,580,873 72
1862	524,176,412 13
1863	1,119,772,138 63
1864	1,815,784,370 57
1865	2,680,647,869 74
1866	2,773,236,173 69
1867	2,678,126,103 87
1868	2,611,687,851 19

TABLE F.—*Statement of outstanding principal of the public debt, &c.*—Continued.

Year.	Amount.
July 1, 1869	$2, 588, 452, 213 94
1870	2, 480, 672, 427 81
1871	2, 353, 211, 332 32
1872	2, 253, 251, 328 78
1873	*2, 234, 482, 993 20
1874	*2, 251, 690, 468 43
1875	*2, 232, 284, 531 95
1876	*2, 180, 395, 067 15

*In the amount here stated as the outstanding principal of the public debt are included the certificates of deposit outstanding on the 30th of June, issued under act of June 8, 1872, amounting to $31,730,000, in 1873; $56,760,000, in 1874; $58,415,000, in 1875, and $32,840,000, in 1876, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but, being offset by notes held on deposit for their redemption, should properly be deducted from the principal of the public debt in making comparison with former years.

Statement of the principal of the public debt, including accrued interest thereon, less cash in the Treasury, on the 1st day of July of each year, from July 1, 1869, to July 1, 1876, compiled from the published monthly debt-statements of those dates.

Year.	Outstanding principal.	Accrued interest.	Cash in the Treasury.	Debt less cash in the Treasury.
July 1, 1869	*$2, 597, 722, 983 37	$47, 447, 310 79	$156, 167, 813 58	$2, 489, 002, 480 58
1870	*2, 601, 675, 127 83	50, 607, 556 52	265, 924, 084 61	2, 386, 358, 599 74
1871	2, 353, 211, 332 32	45, 036, 766 23	106, 217, 263 65	2, 292, 030, 834 90
1872	2, 253, 251, 328 78	41, 705, 813 27	103, 470, 798 43	2, 191, 486, 343 62
1873	2, 234, 482, 993 20	42, 356, 652 82	129, 020, 932 45	2, 147, 818, 713 57
1874	2, 251, 690, 468 43	38, 939, 087 47	147, 541, 314 74	2, 143, 088, 241 16
1875	2, 232, 284, 531 95	38, 647, 556 19	142, 243, 361 82	2, 128, 688, 726 32
1876	2, 180, 395, 067 15	38, 514, 004 54	119, 469, 726 70	2, 099, 439, 344 99

*It will be noticed that there is a difference in the amounts represented by these two statements as the principal of the debt July 1, 1869, and July 1, 1870. This difference is explained thus: In the principal of the debt as shown by the monthly debt statements of those dates the bonds purchased for the sinking-fund and paid for from money in the Treasury, were included as a part of the outstanding debt, and were also treated in the cash as a cash item, or asset, for the reason that at that time there was no authority of law for deducting them from the outstanding debt. Congress, by the sixth section of the act of July 14, 1870, directed that these bonds should be canceled and destroyed and deducted from the amount of each class of the outstanding debt to which they respectively belonged, and such deductions were accordingly made on the books of the Department and in the table of the debt in the annual report.

TABLE G.—*Statement of the receipts of the United States from March 4, 1789, to June*

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791	.....	$4,399,473 09	.....	.....	.....	$10,478 10
1792	$973,905 75	3,443,070 85	$208,942 81	.....	.....	9,918 65
1793	783,444 51	4,255,306 56	337,705 70	.....	.....	21,410 88
1794	753,661 69	4,801,065 28	274,089 62	.....	.....	53,277 97
1795	1,151,924 17	5,588,461 26	337,755 36	.....	.....	28,317 97
1796	516,442 61	6,567,987 94	475,289 60	.....	$4,836 13	1,169,415 98
1797	888,995 42	7,549,649 65	575,491 45	.....	83,540 60	399,139 29
1798	1,021,899 04	7,106,061 93	644,357 95	.....	11,963 11	58,192 81
1799	617,451 43	6,610,449 31	779,136 44	.....	.....	86,187 56
1800	2,161,867 77	9,080,932 73	809,396 55	$734,223 97	443 75	152,712 10
1801	2,623,311 99	10,750,778 93	1,048,033 43	534,343 38	167,726 06	345,649 15
1802	3,295,391 00	12,438,235 74	621,898 89	206,565 44	188,628 02	1,500,505 86
1803	5,020,697 64	10,479,417 61	215,179 69	71,879 20	165,675 69	131,945 44
1804	4,825,811 60	11,098,565 33	50,941 29	50,198 44	487,526 79	139,075 53
1805	4,037,005 26	12,936,487 04	21,747 15	21,882 91	540,193 80	40,382 30
1806	3,999,388 99	14,667,698 17	20,101 45	55,763 86	765,245 73	51,121 86
1807	4,538,123 80	15,845,521 61	13,051 40	34,732 56	466,163 27	38,550 42
1808	9,643,850 07	16,363,550 58	8,190 23	19,159 21	647,939 06	21,822 85
1809	9,941,809 96	7,257,506 62	4,034 29	7,517 31	442,252 33	62,162 57
1810	3,848,056 78	8,583,309 31	7,430 63	12,448 68	696,548 82	84,476 84
1811	2,672,276 57	13,313,222 73	2,295 95	7,666 66	1,040,237 53	59,211 22
1812	3,502,305 80	8,958,777 53	4,903 06	859 22	710,427 78	126,165 17
1813	3,862,217 41	13,224,623 25	4,755 04	3,805 52	835,655 14	271,571 00
1814	5,196,542 00	5,998,772 08	1,662,984 82	2,219,497 36	1,135,971 09	164,399 81
1815	1,727,848 63	7,282,942 22	4,678,059 07	2,162,673 41	1,287,959 28	285,282 84
1816	13,106,592 88	36,306,874 88	5,124,708 31	4,253,635 09	1,717,985 03	273,782 35
1817	22,033,519 19	26,283,348 49	2,678,100 77	1,834,187 04	1,991,226 06	109,761 08
1818	14,989,465 48	17,176,385 00	955,270 20	264,333 36	2,606,564 77	57,617 71
1819	1,478,526 74	20,283,608 76	229,593 63	83,650 78	3,274,422 78	57,098 42
1820	2,079,992 38	15,005,612 15	106,260 53	31,586 82	1,635,871 61	61,338 44
1821	1,198,461 21	13,004,447 15	69,027 63	29,349 05	1,212,966 46	152,589 43
1822	1,621,592 24	17,589,761 94	67,665 71	20,961 56	1,803,581 54	452,957 19
1823	4,237,427 55	19,088,433 44	34,242 17	10,337 71	916,523 10	141,129 84
1824	9,463,922 81	17,878,325 71	34,663 37	6,201 96	984,418 15	127,603 60
1825	1,946,597 13	20,098,713 45	25,771 35	2,330 85	1,216,090 56	130,451 81
1826	5,201,650 43	23,341,331 77	21,589 93	6,638 76	1,393,785 09	94,588 66
1827	6,358,626 18	19,712,283 29	19,885 68	2,626 90	1,495,845 26	1,315,722 83
1828	6,668,286 10	23,205,523 64	17,451 54	2,218 81	1,018,308 75	65,126 49
1829	5,972,435 81	22,681,965 91	14,502 74	11,335 05	1,517,175 13	112,648 55
1830	5,755,704 79	21,922,391 39	12,160 62	16,980 59	2,329,356 14	73,227 77
1831	6,014,539 75	24,224,441 77	6,933 51	10,506 01	3,210,815 48	584,124 05
1832	4,502,914 45	28,465,237 24	11,630 65	6,791 13	2,623,381 03	270,410 61
1833	2,011,777 55	29,032,508 91	2,759 00	394 12	3,967,682 55	470,096 67
1834	11,702,905 31	16,214,957 15	4,196 09	19 80	4,857,600 69	480,812 32
1835	8,892,858 42	19,391,310 59	10,459 48	4,263 33	14,757,600 75	759,972 13
1836	26,749,803 96	23,409,940 53	370 00	728 79	24,877,179 86	2,245,902 23
1837	46,708,436 00	11,169,290 39	5,493 84	1,687 70	6,776,236 52	7,001,444 59
1838	37,327,252 69	16,158,800 36	2,467 27	.....	3,730,945 66	6,410,348 45
1839	36,891,196 94	23,137,924 81	2,553 32	755 22	7,361,576 40	979,939 86
1840	33,157,503 68	13,499,502 17	1,682 25	.....	3,411,818 63	2,567,112 28
1841	29,963,163 46	14,487,216 74	3,261 36	.....	1,365,627 42	1,004,054 75
1842	28,685,111 08	18,187,908 76	495 00	.....	1,335,797 52	451,995 97
1843*	30,521,979 44	7,046,843 91	103 25	.....	898,158 18	285,895 92
1844	39,186,284 74	26,183,570 94	1,777 34	.....	2,059,939 80	1,075,419 70
1845	36,742,829 62	27,528,112 70	3,517 12	.....	2,077,022 30	361,453 68
1846	36,194,274 81	26,712,667 87	2,897 26	.....	2,694,452 48	289,950 13
1847	38,261,959 65	23,747,864 66	375 00	.....	2,498,355 20	220,808 30
1848	33,079,276 43	31,757,070 96	375 00	.....	3,328,642 56	612,610 69
1849	29,416,612 45	28,346,738 82	.....	.....	1,688,959 55	685,379 13
1850	32,827,082 69	39,668,686 42	.....	.....	1,859,894 25	2,064,308 21
1851	35,871,753 31	49,017,567 92	.....	.....	2,352,305 30	1,185,166 11
1852	40,158,353 25	47,339,326 62	.....	.....	2,043,239 58	464,249 40
1853	43,338,860 02	58,931,865 52	.....	.....	1,667,084 99	988,081 17
1854	50,261,901 09	64,224,190 27	.....	.....	8,470,798 39	1,105,352 74
1855	48,591,073 41	53,025,794 21	.....	.....	11,497,049 07	827,731 40
1856	47,777,672 13	64,022,863 50	.....	.....	8,917,644 93	1,116,190 81
1857	49,108,229 80	63,875,905 05	.....	.....	3,829,486 64	1,259,920 88
1858	46,802,855 00	41,789,620 96	.....	.....	3,513,715 87	1,352,029 13
1859	35,113,334 22	49,565,824 38	.....	.....	1,756,687 30	1,454,596 24
1860	33,193,248 60	53,187,511 87	.....	.....	1,778,557 71	1,088,530 25
1861	32,979,530 78	39,582,125 64	.....	.....	870,658 54	1,023,515 31
1862	30,963,857 83	49,056,397 62	.....	1,795,331 73	152,203 77	915,327 97
1863	46,965,304 87	69,059,642 40	37,640,787 95	1,485,103 61	167,617 17	3,741,794 38
1864	36,523,046 13	102,316,152 99	109,741,134 10	475,648 96	588,333 29	30,291,701 86
1865	134,433,738 44	84,928,260 60	209,464,215 25	1,200,573 03	996,553 31	25,441,556 00

* For the half-year from Jan-

30, 1876, *by calendar years to* 1843 *and by fiscal years* (*ended June* 30) *from that time.*

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury-notes.	Gross receipts.	Unavailable.
179[illegible]	.....	$4,409,951 19	.....	.....	$361,391 34	$4,771,342 53	.....
1792	$8,028 00	3,669,960 31	.....	.....	5,102,498 45	8,772,458 76	.....
1793	38,500 00	4,652,923 14	.....	.....	1,797,272 01	6,450,195 15	.....
1794	303,472 00	5,431,904 87	.....	.....	4,007,950 78	9,439,855 65	.....
1795	160,000 00	6,114,534 59	$4,800 00	.....	3,396,424 00	9,515,758 59	.....
1796	160,000 00	8,377,529 65	42,800 00	.....	320,000 00	8,740,329 65	.....
1797	80,960 00	8,682,780 99	.....	.....	70,000 00	8,758,780 99	.....
1798	79,920 00	7,900,495 80	78,675 00	.....	200,000 00	8,179,170 80	.....
1799	71,040 00	7,546,813 31	.....	.....	5,000,000 00	12,546,813 31	.....
1800	71,040 00	10,848,749 10	.....	.....	1,565,229 24	12,413,978 34	.....
1801	88,800 00	12,935,330 95	10,125 00	.....	.....	12,945,455 95	.....
1802	39,960 00	14,995,793 95	.....	.....	.....	14,995,793 95	.....
1803	.....	11,064,097 63	.....	.....	.....	11,064,097 63	.....
1804	.....	11,826,307 38	.....	.....	.....	11,826,307 38	.....
1805	.....	13,560,693 20	.....	.....	.....	13,560,693 20	.....
1806	.....	15,559,931 07	.....	.....	.....	15,559,931 07	.....
1807	.....	16,398,019 26	.....	.....	.....	16,398,019 26	.....
1808	.....	17,060,661 93	.....	.....	.....	17,060,661 93	.....
1809	.....	7,773,473 12	.....	.....	.....	7,773,473 12	.....
1810	.....	9,384,214 28	.....	.....	2,750,000 00	12,134,214 28	.....
1811	.....	14,422,634 09	.....	.....	.....	14,422,634 09	.....
1812	.....	9,801,132 76	.....	.....	12,837,900 00	22,639,032 76	.....
1813	.....	14,340,409 95	300 00	.....	26,184,135 00	40,524,844 95	.....
1814	.....	11,181,625 16	85 79	.....	23,377,826 00	34,559,536 95	.....
1815	.....	15,696,916 82	11,541 74	$32,107 64	35,220,671 40	50,961,237 60	.....
1816	.....	47,676,985 66	68,665 16	686 09	9,425,084 91	57,171,421 82	.....
1817	202,496 30	33,099,049 74	267,819 14	.....	466,723 45	33,833,592 33	.....
1818	525,000 00	21,585,171 04	412 62	.....	8,353 00	21,593,936 66	.....
1819	675,000 00	24,603,374 37	.....	.....	2,291 00	24,605,665 37	.....
1820	1,000,000 00	17,840,669 55	.....	40,000 00	3,000,824 13	20,881,493 68	.....
1821	105,000 00	14,573,379 72	.....	.....	5,000,324 00	19,573,703 72	.....
1822	297,500 00	20,232,427 94	.....	.....	.....	20,232,427 94	.....
1823	350,000 00	20,540,666 26	.....	.....	.....	20,540,666 26	.....
1824	350,000 00	19,381,212 79	.....	.....	5,000,000 00	24,381,212 79	.....
1825	367,500 00	21,840,858 02	.....	.....	5,000,000 00	26,840,858 02	.....
1826	402,500 00	25,260,434 21	.....	.....	.....	25,260,434 21	.....
1827	420,000 00	22,966,363 96	.....	.....	.....	22,966,363 96	.....
1828	455,000 00	24,763,629 23	.....	.....	.....	24,763,629 23	.....
1829	490,000 00	24,827,627 38	.....	.....	.....	24,827,627 38	.....
1830	490,000 00	24,844,116 51	.....	.....	.....	24,844,116 51	.....
1831	490,000 00	28,526,820 82	.....	.....	.....	28,526,820 82	.....
1832	490,000 00	31,867,450 66	.....	.....	.....	31,867,450 66	$1,889 50
1833	474,985 00	33,948,426 25	.....	.....	.....	33,948,426 25	.....
1834	234,349 50	21,791,935 55	.....	.....	.....	21,791,935 55	.....
1835	506,480 82	35,430,087 10	.....	.....	.....	35,430,087 10	.....
1836	292,674 67	50,826,796 08	.....	.....	.....	50,826,796 08	.....
1837	.....	24,954,153 04	.....	.....	2,992,989 15	27,947,142 19	63,288 35
1838	.....	26,302,561 74	.....	.....	12,716,820 86	39,019,382 60	.....
1839	.....	31,482,749 61	.....	.....	3,857,276 21	35,340,025 82	1,458,782 93
1840	.....	19,480,115 33	.....	.....	5,589,547 51	25,069,662 84	37,469 25
1841	.....	16,860,160 27	.....	.....	13,659,317 38	30,519,477 65	.....
1842	.....	19,976,197 25	.....	.....	14,808,735 64	34,784,932 89	11,188 00
1843	.....	8,211,001 26	.....	71,700 83	12,479,708 36	20,782,410 45	.....
1844	.....	29,320,707 78	.....	666 60	1,877,181 35	31,198,555 73	.....
1845	.....	29,970,105 80	.....	.....	.....	29,970,105 80	28,251 90
1846	.....	29,699,967 74	.....	.....	.....	29,699,967 74	.....
1847	.....	26,467,403 16	.....	28,365 91	28,872,399 45	55,368,168 52	30,000 00
1848	.....	35,698,699 21	.....	37,080 00	21,256,700 00	56,992,479 21	.....
1849	.....	30,721,077 50	.....	487,065 48	28,588,750 00	59,796,892 98	.....
1850	.....	43,592,888 88	.....	10,550 00	4,045,950 00	47,649,388 88	.....
1851	.....	52,555,039 33	.....	4,264 92	203,400 00	52,762,704 25	.....
1852	.....	49,846,815 60	.....	.....	46,300 00	49,893,115 60	.....
1853	.....	61,587,031 68	.....	22 50	16,350 00	61,603,404 18	103,301 37
1854	.....	73,800,341 40	.....	.....	2,001 67	73,802,343 07	.....
1855	.....	65,350,574 68	.....	.....	800 00	65,351,374 68	.....
1856	.....	74,056,699 24	.....	.....	200 00	74,056,899 24	.....
1857	.....	68,965,312 57	.....	.....	3,900 00	68,969,212 57	.....
1858	.....	46,655,365 96	.....	.....	23,717,300 00	70,372,665 96	.....
1859	.....	52,777,107 92	.....	709,357 72	28,267,500 00	81,773,965 64	15,408 34
1860	.....	56,051,599 83	.....	10,008 00	20,776,800 00	76,841,407 83	.....
1861	.....	41,476,299 49	.....	33,630 90	41,861,709 74	83,371,640 13	.....
1862	.....	51,919,261 09	.....	68,400 00	529,692,460 50	581,680,121 59	11,110 81
1863	.....	112,094,945 51	.....	602,345 44	776,682,361 57	889,379,652 52	6,001 01
1864	.....	243,412,971 20	.....	21,174,101 01	1,128,873,945 36	1,393,461,017 57	9,210 40
1865	.....	322,031,158 19	.....	11,683,446 89	1,472,224,740 85	1,805,939,345 93	6,095 11

uary 1, 1843, to June 30, 1843.

TABLE G.—*Statement of the receipts of the United States*

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	$33,933,657 89	$179,046,651 58	$309,226,813 42	$1,974,754 12	$665,031 03	$29,036,314 23
1867	160,817,099 73	176,417,810 88	266,027,537 43	4,200,233 70	1,163,575 76	15,037,522 15
1868	198,076,537 09	164,464,599 56	191,087,589 41	1,788,445 85	1,348,715 41	17,745,403 59
1869	158,936,082 87	180,048,426 63	158,356,460 86	765,685 61	4,020,344 34	13,997,338 65
1870	183,781,985 76	194,538,374 44	184,899,756 49	229,102 88	3,350,481 76	12,942,118 30
1871	177,604,116 51	206,270,408 05	143,098,153 63	580,355 37	2,388,646 68	22,093,541 21
1872	138,019,122 15	216,370,286 77	130,642,177 72	.....	2,575,714 19	15,106,051 23
1873	134,666,001 85	188,089,522 70	113,729,314 14	315,254 51	2,882,312 38	17,161,270 05
1874	159,293,673 41	163,103,833 69	102,409,784 90	.....	1,852,428 93	32,575,043 32
1875	178,833,339 54	157,167,722 35	110,007,493 58	.....	1,413,640 17	15,431,915 31
1876	172,804,061 32	148,071,984 61	116,700,732 03	93,798 80	1,129,466 95	24,070,602 31
.....	.....	3,854,064,140 83	2,205,309,963 70	27,648,725 73	201,567,034 70	324,811,922 01

*Amounts heretofore credited to the Treasurer as una-

from March 4, 1789, to June 30, 1876, &c.—Continued.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury-notes.	Gross receipts.	Unavailable.
66		$519,949,564 38		$38,083,055 68	$712,851,533 05	$1,270,884,173 11	$172,094 29
67		462,846,679 92		27,787,330 35	640,426,910 29	1,131,060,920 56	721,827 93
							2,675,918 19
68		376,434,453 82		29,203,629 50	625,111,433 20	1,030,749,516 52	
69		357,188,256 09		13,755,491 12	238,678,081 06	609,621,828 27	*2,070 73
70		395,959,833 87		15,295,643 76	285,474,496 00	696,729,973 63	
71		374,431,104 94		8,892,839 95	268,768,523 47	652,092,468 36	*3,396 18
72		364,694,229 91		9,412,637 65	305,047,054 00	679,153,921 56	*18,228 35
73		322,177,673 78		11,560,530 89	214,931,017 00	548,669,221 67	*3,047 80
74		299,941,090 84		5,037,665 22	439,272,535 46	744,251,291 52	12,691 40
75		284,020,771 41		3,979,279 69	387,971,556 00	675,971,607 10	
76		290,066,584 70		4,029,280 58	397,455,808 00	691,551,673 28	
	9,720,136 29	6,623,121,923 26	485,224 45	202,031,184 32	8,839,219,011 84	15,664 857,343 87	2,661,866 53

able, and since recovered and charged to his account.

TABLE H.—*Statement of the expenditures of the United States from March 4, 1789, to June*

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791	$632,804 03	.....	$27,000 00	$175,813 88	$1,083,971 61
1792	1,100,702 09	.....	13,648 85	109,243 15	4,672,664 38
1793	1,130,249 08	.....	27,282 83	80,087 81	511,451 01
1794	2,639,097 59	$61,408 97	13,042 46	81,399 24	750,350 74
1795	2,480,910 13	410,562 03	23,475 68	68,673 22	1,378,920 66
1796	1,260,263 84	274,784 04	113,563 98	100,843 71	801,847 58
1797	1,039,402 46	382,631 89	62,396 58	92,258 97	1,259,422 62
1798	2,009,522 30	1,381,347 76	16,470 09	104,845 33	1,139,524 94
1799	2,466,946 98	2,858,081 84	20,302 19	95,444 03	1,039,391 68
1800	2,560,878 77	3,448,716 03	31 22	64,130 73	1,337,613 22
1801	1,672,944 08	2,111,424 00	9,000 00	73,533 37	1,114,768 45
1802	1,179,148 25	915,561 87	94,000 00	85,440 39	1,462,924 40
1803	822,055 85	1,215,230 53	60,000 00	62,902 10	1,842,635 76
1804	875,423 93	1,189,832 75	116,500 00	80,092 80	2,191,009 43
1805	712,781 28	1,597,500 00	196,500 00	81,854 59	3,768,598 75
1806	1,224,355 38	1,649,641 44	234,200 00	81,875 53	2,890,137 01
1807	1,288,685 91	1,722,064 47	205,425 00	70,500 00	1,697,897 51
1808	2,900,834 40	1,884,067 80	213,575 00	82,576 04	1,423,285 61
1809	3,345,772 17	2,427,758 80	337,503 84	87,833 54	1,215,803 79
1810	2,294,323 94	1,654,244 20	177,625 00	83,744 16	1,101,144 98
1811	2,032,828 19	1,965,566 39	151,875 00	75,043 88	1,367,291 40
1812	11,817,798 24	3,959,365 15	277,845 00	91,402 10	1,683,088 21
1813	19,652,013 02	6,446,600 10	167,358 28	86,989 91	1,729,435 61
1814	20,350,806 86	7,311,290 60	167,394 86	90,164 36	2,208,029 70
1815	14,794,294 22	8,660,000 25	530,750 00	69,656 06	2,898,870 47
1816	16,012,096 80	3,908,278 30	274,512 16	188,804 15	2,989,741 17
1817	8,004,236 53	3,314,598 49	319,463 71	297,374 43	3,518,936 76
1818	5,622,715 10	2,953,695 00	505,704 27	890,719 90	3,835,839 51
1819	6,506,300 37	3,847,640 42	463,181 39	2,415,939 85	3,067,211 41
1820	2,630,392 31	4,387,990 00	315,750 01	3,208,376 31	2,592,621 94
1821	4,461,291 78	3,319,243 06	477,005 44	242,817 25	2,223,121 54
1822	3,111,981 48	2,224,458 98	575,007 41	1,948,199 40	1,967,996 24
1823	3,096,924 43	2,503,765 83	380,781 82	1,780,588 52	2,022,093 99
1824	3,340,939 85	2,904,581 56	429,987 90	1,499,326 59	7,155,308 81
1825	3,639,914 18	3,049,083 86	724,106 44	1,308,810 57	2,748,544 89
1826	3,943,194 37	4,218,902 45	743,447 83	1,556,593 83	2,600,177 79
1827	3,948,977 88	4,263,877 45	750,624 88	976,138 86	2,713,476 58
1828	4,145,544 56	3,918,786 44	705,084 24	850,573 57	3,676,052 64
1829	4,724,291 07	3,308,745 47	576,344 74	949,594 47	3,082,234 65
1830	4,767,128 88	3,239,428 63	622,262 47	1,363,297 31	3,237,416 04
1831	4,841,835 55	3,856,183 07	930,738 04	1,170,665 14	3,064,646 10
1832	5,446,054 88	3,956,370 29	1,352,419 75	1,184,422 40	4,577,141 45
1833	6,704,019 10	3,901,356 75	1,802,980 93	4,589,152 40	5,716,245 93
1834	5,696,189 38	3,956,260 42	1,003,953 20	3,364,285 30	4,404,728 95
1835	5,759,156 89	3,864,939 06	1,706,444 48	1,954,711 32	4,229,698 53
1836	11,747,345 25	5,807,718 23	5,037,022 88	2,883,797 96	5,393,279 72
1837	13,682,730 80	6,646,914 53	4,348,036 19	2,672,162 45	9,893,370 27
1838	12,897,224 16	6,131,580 53	5,504,191 34	2,156,057 29	7,160,664 76
1839	8,916,995 80	6,182,294 25	2,528,917 28	3,142,750 51	5,725,990 89
1840	7,095,267 23	6,113,896 89	2,331,794 86	2,603,562 17	5,995,398 96
1841	8,801,610 24	6,001,076 97	2,514,837 12	2,388,434 51	6,490,881 45
1842	6,610,438 02	8,397,242 95	1,199,099 68	1,378,931 33	6,775,624 61
1843*	2,908,671 95	3,727,711 53	578,371 00	839,041 12	3,202,713 00
1844	5,218,183 66	6,498,199 11	1,256,532 39	2,032,008 99	5,645,183 86
1845	5,746,291 28	6,297,177 89	1,539,351 35	2,400,788 11	5,911,760 98
1846	10,413,370 58	6,455,013 92	1,027,693 64	1,811,097 56	6,711,283 89
1847	35,840,030 33	7,900,635 76	1,430,411 30	1,744,883 63	6,885,608 35
1848	27,688,334 21	9,408,476 02	1,252,296 81	1,227,496 48	5,650,851 25
1849	14,558,473 26	9,786,705 92	1,374,161 55	1,328,867 64	12,885,334 24
1850	9,687,024 58	7,904,724 66	1,663,591 47	1,866,886 02	16,043,763 36
1851	12,161,965 11	8,880,581 38	2,829,801 77	2,293,377 22	17,888,992 18
1852	8,521,506 19	8,918,842 10	3,043,576 04	2,401,858 78	17,504,171 45
1853	9,910,498 49	11,067,789 53	3,880,494 12	1,756,306 20	17,463,068 01
1854	11,722,282 87	10,790,096 32	1,550,339 55	1,232,665 00	26,672,144 68
1855	14,648,074 07	13,327,095 11	2,772,990 78	1,477,612 33	24,090,425 43
1856	16,963,160 51	14,074,834 64	2,644,263 97	1,296,229 65	31,794,038 87
1857	19,159,150 87	12,651,694 61	4,354,418 87	1,310,380 58	28,565,498 77
1858	25,679,121 63	14,053,264 64	4,978,266 18	1,219,768 30	26,400,016 42
1859	23,154,720 53	14,690,927 90	3,490,534 53	1,222,222 71	23,797,544 40
1860	16,472,202 72	11,514,649 83	2,991,121 54	1,100,802 32	27,977,978 30
1861	23,001,530 67	12,387,156 52	2,865,481 17	1,034,599 73	23,327,287 69
1862	389,173,562 29	42,640,353 09	2,327,948 37	852,170 47	21,385,862 59
1863	603,314,411 82	63,261,235 31	3,152,032 70	1,078,513 36	23,198,382 37
1864	690,391,048 66	85,704,963 74	2,629,975 97	4,985,473 90	27,572,216 87

* For the half-year from Janu

30, 1876, *by calendar years to* 1843 *and by fiscal years (ended June* 30) *from that time.*

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1791	$1,919,589 52	.....	$1,177,863 03	$699,984 23	$3,797,436 78	$973,905 75
1792	5,896,258 47	.....	2,373,611 28	693,050 25	8,962,920 00	783,444 51
1793	1,749,070 73	.....	2,097,859 17	2,633,048 07	6,479,977 97	753,661 69
1794	3,545,299 00	.....	2,752,523 04	2,743,771 13	9,041,593 17	1,151,924 17
1795	4,362,541 72	.....	2,947,059 06	2,841,639 37	10,151,240 15	516,442 61
1796	2,551,303 15	.....	3,239,347 68	2,577,126 01	8,367,776 84	898,995 42
1797	2,836,110 52	.....	3,172,516 73	2,617,250 12	8,625,877 37	1,021,899 04
1798	4,651,710 42	.....	2,955,875 90	976,032 09	8,583,618 41	617,451 43
1799	6,480,166 72	.....	2,815,651 41	1,706,578 84	11,002,396 97	2,161,867 77
1800	7,411,369 97	.....	3,402,601 04	1,138,563 11	11,952,534 12	2,623,311 99
1801	4,981,629 90	.....	4,411,830 06	2,879,876 98	12,273,376 94	3,295,391 00
1802	3,737,079 91	.....	4,239,172 16	5,294,235 24	13,270,487 31	5,020,697 64
1803	4,002,824 24	.....	3,949,462 36	3,306,697 07	11,258,983 67	4,825,811 60
1804	4,452,858 91	.....	4,185,048 74	3,977,206 07	12,615,113 72	4,037,005 26
1805	5,357,234 62	.....	2,657,114 22	4,583,960 63	13,598,309 47	3,999,388 99
1806	6,080,219 36	.....	3,368,968 26	5,572,018 61	15,021,196 26	4,538,123 80
1807	4,984,572 89	.....	3,369,578 48	2,938,141 62	11,292,292 99	9,643,850 07
1808	6,504,338 85	.....	2,557,074 23	7,701,288 96	16,762,702 04	9,941,809 96
1809	7,414,672 14	.....	2,866,074 90	3,586,479 26	13,867,226 30	3,848,056 78
1810	5,311,082 28	.....	3,163,671 09	4,835,241 12	13,309,994 49	2,672,276 57
1811	5,592,604 86	.....	2,585,435 57	5,414,564 43	13,592,604 86	3,502,305 80
1812	17,829,498 70	.....	2,451,272 57	1,998,349 88	22,279,121 15	3,862,217 41
1813	28,082,396 92	.....	3,599,455 22	7,508,668 22	39,190,520 36	5,196,542 00
1814	30,127,686 38	.....	4,593,239 04	3,307,304 90	38,028,230 32	1,727,848 63
1815	26,933,571 00	.....	5,990,090 24	6,638,832 11	39,582,493 35	13,106,592 88
1816	23,373,432 58	.....	7,822,923 34	17,048,139 59	48,244,495 51	22,033,519 19
1817	15,454,609 95	.....	4,536,282 55	20,886,753 57	40,877,646 04	14,989,465 48
1818	13,808,673 78	.....	6,209,954 03	15,086,247 59	35,104,875 40	1,478,526 74
1819	16,300,273 44	.....	5,211,730 56	2,492,195 73	24,004,199 73	2,079,992 38
1820	13,134,580 57	.....	5,151,004 32	3,477,489 96	21,763,024 85	1,198,461 21
1821	10,723,479 07	.....	5,126,073 79	3,241,019 83	19,090,572 69	1,681,592 24
1822	9,827,643 51	.....	5,172,788 79	2,676,160 33	17,676,592 63	4,237,427 55
1823	9,784,154 59	.....	4,922,475 40	607,541 01	15,314,171 00	9,463,922 81
1824	15,330,144 71	.....	4,943,557 90	11,624,845 83	31,898,538 47	1,946,597 13
1825	11,490,459 94	.....	4,366,757 40	7,728,587 38	23,585,804 72	5,201,650 43
1826	13,062,316 27	.....	3,975,542 95	7,065,539 24	24,103,398 46	6,358,686 18
1827	12,653,095 65	.....	3,486,071 51	6,517,596 88	22,656,764 04	6,668,286 10
1828	13,286,041 45	.....	3,098,800 60	9,064,637 47	25,459,479 52	5,972,435 81
1829	12,641,210 40	.....	2,542,843 23	9,860,304 77	25,044,358 40	5,755,704 79
1830	13,229,533 33	.....	1,912,574 99	9,443,173 29	24,585,281 55	6,014,539 75
1831	13,864,067 90	.....	1,373,748 74	14,800,629 48	30,038,446 12	4,592,914 45
1832	16,516,368 77	.....	772,561 50	17,067,747 79	34,356,698 06	2,011,777 55
1833	22,713,755 11	.....	303,796 87	1,239,746 51	24,257,298 49	11,702,905 31
1834	18,425,417 25	.....	202,152 98	5,974,412 21	24,601,982 44	8,892,858 42
1835	17,514,950 28	.....	57,863 08	328 20	17,573,141 56	26,749,803 96
1836	30,868,164 04	.....	.....	.....	30,868,164 04	46,708,436 00
1837	37,243,214 24	.....	.....	21,892 91	37,265,037 15	37,327,252 69
1838	33,849,718 08	.....	14,996 48	5,590,723 79	39,455,438 35	36,891,196 94
1839	26,496,948 73	.....	399,833 89	10,718,153 53	37,614,936 15	33,157,503 68
1840	24,139,920 11	.....	174,598 08	3,912,015 62	28,226,533 81	29,963,163 46
1841	26,196,840 29	.....	284,977 55	5,315,712 19	31,797,530 03	22,685,111 08
1842	24,361,336 59	.....	773,549 85	7,801,990 09	32,936,876 53	30,521,979 44
1843	11,256,578 60	.....	523,583 91	338,012 64	12,118,105 15	39,186,284 74
1844	20,650,108 01	.....	1,633,452 13	11,158,450 71	33,642,010 85	36,742,829 62
1845	21,895,369 61	$18,231 43	1,040,458 18	7,536,349 49	30,490,408 71	36,194,274 81
1846	26,418,459 59	.....	842,723 27	371,100 04	27,632,282 90	38,261,959 65
1847	53,801,569 37	.....	1,119,214 72	5,600,067 65	60,520,851 74	33,079,276 43
1848	45,247,454 77	.....	2,390,765 88	13,036,922 54	60,655,143 19	29,416,612 45
1849	39,933,542 61	82,865 81	3,565,535 78	12,804,478 54	56,386,422 74	32,827,082 69
1850	37,165,990 09	.....	3,782,393 03	3,656,335 14	44,604,718 26	35,871,753 31
1851	44,054,717 66	69,713 19	3,696,760 75	654,912 71	48,476,104 31	40,158,353 25
1852	40,389,954 56	170,063 42	4,000,297 80	2,152,293 05	46,712,608 83	43,338,860 02
1853	44,078,156 35	420,498 64	3,665,832 74	6,412,574 01	54,577,061 74	50,261,901 09
1854	51,967,528 42	2,877,818 69	3,070,926 69	17,556,896 95	75,473,170 75	48,591,073 41
1855	56,316,197 72	872,047 39	2,314,464 99	6,662,065 80	66,164,775 96	47,777,672 13
1856	66,772,527 64	385,379 90	1,953,822 37	3,614,618 66	72,726,341 57	49,108,229 80
1857	66,041,143 70	363,572 39	1,593,265 23	3,276,606 05	71,274,587 37	46,892,855 00
1858	72,330,437 17	574,443 08	1,652,055 67	7,505,250 82	82,062,186 74	35,113,334 92
1859	66,355,950 07	.....	2,637,649 70	14,685,043 15	83,678,642 92	33,193,248 60
1860	60,056,754 71	.....	3,144,120 94	13,854,250 00	77,055,125 65	32,979,530 78
1861	62,616,055 78	.....	4,034,157 30	18,737,100 00	85,387,313 08	30,963,857 83
1862	456,379,896 81	.....	13,190,344 84	96,097,322 09	565,667,563 74	46,965,304 87
1863	694,004,575 56	.....	24,729,700 62	181,081,635 07	899,815,911 25	36,523,046 13
1864	811,283,679 14	.....	53,685,421 69	430,572,014 03	1,295,541,114 86	134,433,738 44

ary 1, 1843, to June 30, 1843.

TABLE H.—*Statement of the expenditures of the United*

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865	$1,030,690,400 06	$122,617,434 07	$5,059,360 71	$16,347,621 34	$42,989,383 10
1866	283,154,676 06	43,285,662 00	3,295,729 32	15,605,549 88	40,613,114 17
	3,568,638,312 28	717,551,816 39	103,369,211 42	119,607,656 01	643,604,554 33
	*3,621,780 07	*77,992 17	*53,286 61	*9,737 87	*718,769 52
	3,572,260,092 35	717,629,808 56	103,422,498 03	119,617,393 88	644,323,323 85
1867	95,224,415 63	31,034,011 04	4,642,531 77	20,936,551 71	51,110,223 72
1868	123,246,648 62	25,775,502 72	4,100,682 32	23,782,386 78	53,009,867 67
1869	78,501,990 61	20,000,757 97	7,042,923 06	28,476,621 78	56,474,061 53
1870	57,655,675 40	21,780,229 87	3,407,938 15	28,340,202 17	53,237,461 56
1871	35,799,991 82	19,431,027 21	7,426,997 44	34,443,894 88	60,481,916 23
1872	35,372,157 20	21,249,809 99	7,061,728 82	28,533,402 76	60,984,757 42
1873	46,323,138 31	23,526,256 79	7,951,704 88	29,359,426 86	73,328,110 06
1874	42,313,927 22	30,932,587 42	6,692,462 09	29,038,414 66	†85,141,593 61
1875	41,120,645 98	21,497,626 27	8,384,656 82	29,456,216 22	71,070,702 98
1876	38,070,888 64	18,963,309 82	5,966,558 17	28,257,395,69	73,599,661 04
	4,165,889,571 78	951,820,927 66	166,100,681 55	400,241,907 39	1,282,761,679 67

* Outstanding

† In this amount is included $15,500,000,

NOTE.—This statement is made from warrants *paid* by the Treasurer up to June 30, 1866. The out- in the Treasury June 30, 1875, by this statement is $149,909,377.21, from which should be deducted $121,807,732.30.

States from March 4, 1789, to June 30, 1876—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	$1,217,704,199 28	$1,717,900 11	$77,395,090 30	$609,616,141 68	$1,906,433,331 37	$33,933,657 89
1866	385,954,731 43	58,476 51	133,067,624 91	620,263,249 10	1,139,344,081 95	165,301,654 76
	5,152,771,550 43	7,611,003 56	502,689,519 27	2,374,677,103 12	8,037,749,176 38	
	*4,481,566 24	.....	*2,888 48	*100 31	*4,484,555 03	*4,484,555 03
	5,157,253,116 67	7,611,003 56	502,692,407 75	2,374,677,203 43	8,042,233,731 41	160,817,099 73
1867	202,947,733 87	10,813,349 38	143,781,591 91	735,536,980 11	1,093,079,655 27	198,076,537 09
1868	229,915,088 11	7,001,151 04	140,424,045 71	692,549,685 88	1,069,889,970 74	158,936,082 87
1869	190,496,354 95	1,674,680 05	130,694,242 80	261,912,718 31	584,777,996 11	183,781,985 76
1870	164,421,507 15	15,996,555 60	129,235,498 00	393,254,282 13	702,907,842 88	177,604,116 51
1871	157,583,827 58	9,016,794 74	125,576,565 93	399,503,670 65	691,680,858 90	138,019,122 15
1872	153,201,856 19	6,958,266 76	117,357,839 72	405,007,307 54	682,525,270 21	134,666,001 85
1873	180,488,636 90	5,105,919 99	104,750,688 44	233,699,352 58	524,044,597 91	159,293,673 41
1874	194,118,985 00	1,395,073 55	107,119,815 21	422,065,060 23	724,698,933 99	178,833,339 54
1875	171,529,848 27	.....	103,093,544 57	407,377,492 48	682,000,885 32	172,804,061 32
1876	164,857,813 36	.....	100,243,271 23	449,345,272 80	714,446,357 39	149,909,377 21
	6,966,814,768 05	65,572,794 67	1,704,969,511 27	6,774,929,026 14	15,512,286,100 13	.....

warrants.
expended under Geneva award.

standing warrants are then added, and the statement is by warrants *issued* from that date. The balance the amount deposited with the States, $28,101,644.91, leaving the net available balance June 30, 1876.

TABLE I.—*Statement of the differences between the several accounts, showing the outstanding principal of the public debt, with an explanation thereof, so far as the examination of the accounts has progressed.*

The statement of receipts (Table G) shows the amount which has been covered into the Treasury, as derived from loans and Treasury notes, from the organization of the Government to and including June 30, 1876, to have been	$8,839,219,011 84
The statements of expenditures (Table H) shows the payments from the Treasury for the redemption and purchase of loans and Treasury notes for the same period to have been	6,774,929,026 14
Showing the principal outstanding by these tables, June 30, 1876	2,064,289,985 70
The *actual* outstanding principal at that date, as shown by tables F and O and by the debt-statement of July 1, 1876, was	2,180,395,067 15
Showing	116,105,081 45

more outstanding and unpaid principal by the debt-statement and by Tables F and O than by the receipts and expenditures, Tables G and H.

This difference of $116,105,081.45 is thus explained: The following stocks were issued in payment of various debts and claims, but in the transaction no money ever came into the Treasury. When the stock matured, it was paid out of the general funds then in the Treasury. This showed an expenditure where there had been no corresponding receipt, and, of course, a statement of the debt made from the receipts and expenditures on account of loans and Treasury notes would not be correct, unless these items were added to the receipt side of the account.

French farmers-general loan	$153,688 89
French loan of eighteen million livres	3,267,000 00
Spanish loan of 1781	174,017 13
French loan of ten million livres	1,815,000 00
French loan of six million livres	1,089,000 00
Balance of supplies due France	24,332 86
Dutch loan of 1782	2,000,000 00
Dutch loan of 1784	800,000 00
Debt due foreign officers	186,988 78
Dutch loan of 1787	400,000 00
Dutch loan of 1788	400,000 00
Interest due on the foreign debt	1,771,496 90
Domestic debt of the Revolution, *estimated*	63,918,475 44

The above are the details (so far as the progress of the examination has developed them) of the item in the finance report of 1871, (page 20,) "Revolutionary debt, *estimated*, $76,000,000."

Mississippi-purchase stock	4,282,151 12
Louisiana-purchase stock	11,250,000 00
Washington and Georgetown debt assumed by the United States	1,500,000 00
United States Bank subscription stock	7,000,000 00
Six per cent. Navy stock	711,700 00
Texas-purchase stock	5,000,000 00
Mexican indemnity stock	303,573 92
Bounty-land scrip	233,075 00
Tompkins fraud in loan of 1798	1,000 00

The following amounts represent the discounts suffered in placing the loans named. Only the money actually received was covered into the Treasury. The difference between this and the face-value of the stock issued was the discount. To make the receipts and expenditures on the loan-accounts correct, these discounts should be credited to the loans as receipts and charged to a discount account.

Loan of 1796	10,000 00
Loan of February, 1813	2,109,377 43
Loan of August, 1813	998,581 95
Ten-million loan of 1814	1,983,895 25
Six-million loan of 1814	1,076,826 97
Undesignated stock of 1814	93,868 95
Loan of March, 1815	588,820 93
Loan of February, 1861	2,019,776 10
Unenumerated items, consisting of premiums and discount, interest, commissions, brokerage, &c., the full details of which can only be given when the examination of the accounts of the domestic debt of the Revolution is completed	942,433 83
Total	116,105,081 45

TABLE K.—*Statement showing the condition of the sinking-fund from its institution in May, 1869, to and including June 30, 1876.*

DR. THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND. CR.

July 1, 1868	To ½ of 1 per cent. on the principal of the public debt, being for the three months from April 1 to June 30, 1868	$6,529,219 63	June 30, 1869	By amount of principal purchased, $8,691,000, including $1,000 donation, estimated in gold	$7,261,437 30
June 30, 1869	To interest on $8,691,000, being amount of principal of public debt purchased during fiscal year 1869 on this account	196,590 00		By accrued interest on the amount of purchases in 1869	136,392 56
	Balance to new account	672,020 23			
		7,397,829 86			7,397,829 86
July 1, 1869	To 1 per cent. on the principal of the public debt on June 30, 1869, $2,588,452,213.94	25,884,522 14	July 1, 1869	By balance from last year	672,020 23
June 30, 1870	To interest on $8,691,000, amount of redemption in 1869	521,460 00	June 30, 1870	By amount of principal purchased, $28,151,900, estimated in gold	25,893,143 57
	To interest on $28,151,900, amount of principal of public debt purchased during fiscal year 1870 on this account	1,254,897 00		By accrued interest on account of purchases in 1870	351,003 54
				By balance to new account	744,711 80
		27,660,879 14			27,660,879 14
July 1, 1870	To balance from last year	744,711 80	June 30, 1871	By amount of principal purchased, $29,936,250, estimated in gold	28,694,617 73
	To 1 per cent. on the principal of the public debt on June 30, 1870, $2,480,672,427.81	24,806,724 28		By accrued interest on account of purchases in 1871	367,782 53
June 30, 1871	To interest on redemption of 1869, $8,691,000	521,460 00		By balance to new account	257,474 32
	To interest on redemption of 1870, $28,151,900	1,689,114 00			
	To interest on $29,936,250, amount of principal of public debt purchased during fiscal year 1871 on this account	1,557,264 50			
		29,319,274 58			29,319,274 58
July 1, 1871	To balance from last year	257,474 32	June 30, 1872	By amount of principal purchased, $32,618,450, estimated in gold	32,248,645 22
	To 1 per cent. on the principal of the public debt on June 30, 1871, $2,353,211,332.32	23,532,113 32		By accrued interest on account of purchases in 1872	430,908 38
June 30, 1872	To interest on redemption of 1869, $8,691,000	521,460 00			
	To interest on redemption of 1870, $28,151,900	1,689,114 00			
	To interest on redemption of 1871, $29,936,250	1,796,175 00			
	To interest on redemption of $32,618,450, amount of principal of public debt purchased during fiscal year 1872 on this account	2,059,325 50			
	To balance to new account	2,823,891 46			
		32,679,553 60			32,679,553 60

TABLE K.—*Statement showing the condition of the sinking-fund, &c.*—Continued.

DR. THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND. CR.

July 1, 1872	To 1 per cent. on the principal of the public debt on June 30, 1872, $2,253,251,328.78	$22,532,513 29	July 1, 1872	By balance from last year	$2,823,891 46
June 30, 1873	To interest on redemption of 1869, $8,691,000	521,460 00	June 30, 1873	By amount of principal purchased, $28,678,000, estimated in gold	28,457,562 83
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By accrued interest on account of purchases in 1873	392,385 45
	To interest on redemption of 1871, $29,936,250	1,796,175 00			
	To interest on redemption of 1872, $32,618,450	1,957,107 00			
	To interest on redemption of $28,678,000, amount of principal of public debt purchased during fiscal year 1873 on this account	1,725,881 50			
	To balance to new account	1,451,588 95			
		31,673,839 74			31,673,839 74
July 1, 1873	To 1 per cent. on the principal of the public debt on June 30, 1873, $2,234,482,993.20	22,344,829 93	July 1, 1873	By balance from last year	1,451,588 95
June 30, 1874	To interest on redemption of 1869, $8,691,000	521,460 00	June 30, 1874	By amount of principal purchased, $12,936,450, estimated in gold	12,872,850 74
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By accrued interest on account of purchases in 1874	222,586 28
	To interest on redemption of 1871, $29,936,250	1,796,175 00		By balance	16,305,421 96
	To interest on redemption of 1872, $32,618,450	1,957,107 00			
	To interest on redemption of 1873, $28,678,000	1,720,680 00			
	To interest on redemption of $12,936,450, amount of principal of public debt purchased during fiscal year 1874 on this account	823,082 00			
		30,852,447 93			30,852,447 93
July 1, 1874	To 1 per cent. on the principal of the public debt on June 30, 1874, $2,251,690,468.43	22,516,904 68	June 30, 1875	By amount of principal redeemed, estimated in gold	25,170,400 00
June 30, 1875	To interest on redemption of 1869, $8,691,000	521,460 00		By accrued interest on account of redemption in 1875	353,061 56
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By balance	5,996,039 62
	To interest on redemption of 1871, $29,936,250	1,796,175 00			
	To interest on redemption of 1872, $32,618,450	1,957,107 00			
	To interest on redemption of 1873, $28,678,000	1,720,680 00			
	To interest on redemption of 1874, $12,936,450	776,087 00			
	To interest on redemption of $25,170,400, amount of principal of public debt "paid" during fiscal year 1875 on this account	541,973 50			
		31,519,501 18			31,519,501 18

July 1, 1875	To 1 per cent. on the principal of the public debt on June 30, 1875, $2,232,284,531 93		June 30, 1876	By amount of principal redeemed, estimated in gold	18,444,050 00
June 30, 1876	To interest on redemption of 1868, $4,691,000	92,392,845 32		By amount interest on account of redemption in 1870	257,517 01
	To interest on redemption of 1870, $26,151,900	521,460 00		By amount of fractional currency redeemed	7,002,149 99
	To interest on redemption of 1871, $49,936,250	1,486,114 00		By amount of legal-tenders redeemed	5,999,288 00
	To interest on redemption of 1872, $39,618,450	1,796,175 00		By amount of certificates of indebtedness redeemed	678,000 00
	To interest on redemption of 1873, $28,678,000	1,957,107 00		By balance	1,143,760 82
	To interest on redemption of 1874, $12,936,450	1,720,080 00			
	To interest on redemption of 1875, $25,170,400	776,097 00			
	To interest on redemption of $39,183,498.09, amount of principal of public debt "paid" during fiscal year 1876 on this account	1,510,224 00			
		1,291,063 50			
		33,584,775 82			33,584,775 82

TABLE L.—*Statement showing the purchases of bonds on account of the sinking-fund during each fiscal year from its institution in May, 1869, to and including June 30, 1876.*

Year ended—	Principal redeemed.	Premium paid.	Net cost in currency.	Net cost estimated in gold.	Interest due at close of fiscal year.	Accrued interest paid in coin.	Balance of interest due at close of fiscal year.
JUNE 30, 1869.							
Five-twenties of 1862	$1,621,000 00	$253,822 84	$1,874,822 84	$1,349,970 02	$16,210 00	$7,384 60	$8,825 40
Five-twenties of March, 1864	70,000 00	11,725 00	81,725 00	57,552 82	700 00	218 63	481 37
Five-twenties of June, 1864	1,051,000 00	161,946 45	1,212,946 45	573,205 61	10,510 00	1,470 42	9,039 58
Five-twenties of 1865	465,000 00	74,969 00	539,969 00	387,566 28	4,650 00	2,683 54	1,966 46
Consols, 1865	461,000 00	73,736 80	534,736 80	387,903 26	13,830 00	429 04	13,400 96
Consols, 1867	4,718,000 00	749,208 08	5,467,208 08	3,948,586 11	141,540 00	116,032 35	25,507 65
Consols, 1868	305,000 00	49,442 50	354,442 50	256,653 20	9,150 00	8,173 98	976 02
Total	8,691,000 00	1,374,850 67	10,065,850 67	7,261,437 30	196,590 00	136,392 56	60,197 44
JUNE 30, 1870.							
Five-twenties of 1862	3,542,050 00	493,479 42	4,035,529 42	3,263,099 51	160,919 50	45,994 49	114,925 01
Five-twenties of March, 1864	85,000 00	15,742 87	100,742 87	75,658 54	5,350 00	1,080 99	4,269 01
Five-twenties of June, 1864	3,971,400 00	506,189 91	4,477,589 91	3,647,628 29	165,834 00	49,946 00	115,888 00
Five-twenties of 1865	2,790,250 00	361,735 43	3,151,985 43	2,606,636 20	105,257 50	37,113 53	68,143 97
Consols, 1865	11,532,150 00	1,454,778 37	12,986,928 37	10,681,736 97	495,421 50	145,518 29	349,903 21
Consols, 1867	5,882,550 00	861,763 73	6,744,313 73	5,309,810 90	302,734 50	66,111 51	236,622 99
Consols, 1868	348,500 00	53,363 95	401,863 95	308,573 16	19,380 00	5,238 73	14,141 27
Total	28,151,900 00	3,747,053 68	31,898,953 68	25,893,143 57	1,254,897 00	351,003 54	903,893 46
JUNE 30, 1871.							
Five-twenties of 1862	2,792,950 00	227,607 56	3,020,557 56	2,680,209 05	145,975 00	36,657 80	109,317 20
Five-twenties of March, 1864	29,500 00	2,277 20	31,777 20	28,590 88	1,240 00	388 35	851 65
Five-twenties of June, 1864	3,967,350 00	340,529 63	4,307,879 63	3,847,182 42	201,375 00	51,703 46	149,671 54
Five-twenties of 1865	6,768,600 00	574,923 00	7,343,523 00	6,525,231 42	331,933 50	92,259 58	239,673 92
Consols, 1865	10,222,200 00	850,949 79	11,073,149 79	9,762,387 78	522,117 00	109,455 28	412,661 72
Consols, 1867	6,103,050 00	541,559 41	6,644,609 41	5,800,618 37	351,528 00	76,745 93	274,782 07
Consols, 1868	52,600 00	4,784 61	57,384 61	49,797 81	3,096 00	572 13	2,523 87
Total	29,936,250 00	2,542,631 20	32,478,881 20	28,694,017 73	1,557,264 50	367,782 53	1,189,481 97

JUNE 30, 1872.							
Five-twenties of 1862	6,417,850 00	704,055 21	7,181,905 21	6,345,391 98	427,849 00	75,179 43	352,669 57
Five-twenties of March, 1864	127,100 00	14,959 03	142,059 03	126,123 46	8,894 00	1,338 70	7,555 30
Five-twenties of June, 1864	3,604,650 00	438,656 16	4,043,306 16	3,573,223 63	246,001 50	57,449 80	188,551 70
Five-twenties of 1865	3,635,200 00	436,838 70	4,072,038 70	3,594,747 85	246,562 00	37,817 37	208,744 63
Consols, 1865	11,788,900 00	1,436,989 46	13,225,889 46	11,660,785 89	707,334 00	149,248 21	558,085 79
Consols, 1867	6,958,900 00	833,600 15	7,792,500 15	6,863,777 39	417,534 00	108,487 92	309,046 08
Consols, 1868	85,850 00	9,951 63	95,801 63	84,595 02	5,151 00	1,386 95	3,764 05
Total	32,618,450 00	3,935,050 34	36,553,500 34	32,248,645 22	2,059,325 50	430,908 38	1,628,417 12
JUNE 30, 1873.							
Five-twenties of 1862	7,137,100 00	925,783 87	8,062,883 87	7,089,542 58	431,450 50	101,960 57	329,489 93
Five-twenties of March, 1864	50,000 00	7,372 50	57,372 50	49,780 91	3,500 00	813 70	2,686 30
Five-twenties of June, 1864	3,741,150 00	480,684 37	4,221,834 37	3,715,211 22	223,270 50	42,216 46	181,054 04
Five-twenties of 1865	1,959,850 00	250,635 93	2,210,485 93	1,943,488 93	120,266 50	23,744 47	96,522 03
Consols, 1865	10,768,250 00	1,371,187 17	12,139,437 17	10,668,617 09	646,095 00	145,069 34	501,025 66
Consols, 1867	4,402,100 00	553,610 89	4,955,710 89	4,373,781 76	264,126 00	69,632 51	194,493 49
Consols, 1868	619,550 00	81,983 44	701,533 44	617,140 34	37,173 00	8,948 40	28,224 60
Total	28,678,000 00	3,671,258 17	32,349,258 17	28,457,562 83	1,725,881 50	392,385 45	1,333,496 05
JUNE 30, 1874.							
Five-twenties of 1862	1,421,700 00	161,219 79	1,582,919 79	1,415,391 05	99,519 00	31,743 95	67,775 05
Five-twenties of June, 1864	2,020,550 00	218,457 39	2,239,007 39	2,012,051 32	141,438 50	48,013 46	93,425 04
Five-twenties of 1865	1,247,250 00	135,577 95	1,382,827 95	1,241,571 69	87,307 50	29,348 19	57,959 31
Consols, 1865	3,393,650 00	360,964 62	3,754,614 62	3,374,934 42	203,619 00	46,489 33	157,129 67
Consols, 1867	4,051,000 00	432,348 18	4,483,348 18	4,029,975 86	243,060 00	55,976 97	187,083 03
Consols, 1868	802,300 00	86,505 62	888,805 62	798,926 40	48,138 00	11,014 38	37,123 62
Total	12,936,450 00	1,395,073 55	14,331,523 55	12,872,850 74	823,082 00	222,586 28	600,495 72
JUNE 30, 1875.							
Five-twenties of 1862	25,170,400 00	.....	.....	25,170,400 00	541,973 50	353,061 56	188,911 94
JUNE 30, 1876.							
Five-twenties of 1862	5,785,200 00	.....	.....	5,785,200 00	404,964 00	54,745 72	350,218 28
Five-twenties of June, 1864	10,869,600 00	.....	.....	10,869,600 00	760,872 00	171,966 33	588,905 67
Five-twenties of 1865	1,789,250 00	.....	.....	1,789,250 00	125,247 50	30,805 86	94,441 64
Total	18,444,050 00	.....	.....	18,444,050 00	1,291,083 50	257,517 91	1,033,565 59
Grand total	184,626,500 00	16,665,917 61	157,677,967 61	179,042,107 39	9,450,097 50	2,511,638 21	6,938,459 29

TABLE M.—*Statement of loans made by the United States from* 1776 *to* 1876, *inclusive.*

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
FRENCH LOAN—FARMERS' GENERAL, OF FRANCE.							
The Continental Congress, by resolution of December 23, 1776, (Secret Journals, vol. 2, p. 36,) authorized the commissioners at the court of France to borrow a sum not exceeding two millions sterling for a term not less than ten years. If the money borrowed could not be obtained at a less interest than 6 per cent., the commissioners be permitted to engage for that rate of interest; and that they stipulate for the payment of the interest at periods not less than annual. That if the commissioners could contract for the payment of the principal and interest in the products of North America, to be delivered here, it would be very agreeable to Congress.	Indefinite....	As per contract	5 per cent ...	Par	$10,000,000 00	$181,500 00	.....
FRENCH LOAN OF EIGHTEEN MILLION LIVRES.							
The Continental Congress, by resolution of December 3, 1777, (Journals of Congress, vol. 2, p. 359,) authorized the commissioners at the courts of France and Spain to obtain a loan of two millions sterling for a term not less than ten years, with permission, if practicable, to pay the same sooner if it should be agreeable to these states, giving twelve months' previous notice to the lender of such intention to return the money. If the money borrowed could not be obtained at a less rate of interest than 6 per cent., the commissioners were permitted to engage for that rate, and to stipulate for the payment of the interest at periods not less than annual. (Secret Journals, vol. 2, p. 55.	10 to 24 years	14 years after peace.	5 per cent ...	Par	10,000,000 00	3,267,000 00	.....
LOAN OF 1781 FROM SPAIN.							
The Continental Congress, September 28, 1779, (Secret Journal, vol. 2, p. 263,) instructed the minister plenipotentiary to the court of Spain to represent that the distressed state of the finances and the great depreciation of paper-money inclined Congress to hope that His Catholick Majesty, if he should conclude a treaty with the States, would be induced to lend them money, and to solicit a loan of $5,000,000 upon the best terms in his power, not exceeding 6 per cent. per annum; but, before making any proposition to His Catholick Majesty, to endeavor to obtain a subsidy in consideration of the guarantee of the Floridas.	Indefinite....	As per contract	5 per cent ...	Par	5,000,000 00	174,017 13	.....
FRENCH LOAN OF TEN MILLION LIVRES.							
The Continental Congress, by resolution of October 26, 1779, (Secret Journal. vol. 2, p. 283,) authorized the commissioner to Holland to borrow a sum not exceeding $10,000,000, at an interest not exceeding 6 per cent. per annum, and to pledge the faith of the United States by executing such securities	15 years.....	1787 to 1796 ...	4 per cent ...	Par	10,000,000 00	1,815,000 00	.....

or obligations for the payment of the money as he might think proper; and also that the interest should not be reduced nor the principal paid during the term for which the same should have been borrowed, without the consent of the lenders or their representatives.							
FRENCH LOAN OF SIX MILLION LIVRES.							
The Continental Congress resolved, September 14, 1782, (Journals of Congress, vol. 4, p. 78,) that a sum not exceeding $4,000,000, exclusive of the money which might be obtained by the loan being negotiated in Holland, be borrowed in Europe on the faith of the United States of America, and applied toward defraying the expenses which might be incurred and of those which had been incurred for carrying on the war.	13 years.....	1797 to 1802 ...	5 per cent ...	Par	4,000,000 00	1,089,000 00	.....
LOAN OF 1782—HOLLAND.							
The Continental Congress, by resolution October 26, 1779, (Secret Journal, vol. 2, p. 283,) authorized the commissioner to Holland to borrow a sum not exceeding ten million dollars, at interest not exceeding six per cent. per annum, to employ on the best terms in his power some proper mercantile or banking house in Amsterdam, or elsewhere, to assist in the procuring of loans, to receive and pay the money borrowed, to keep the accounts, and to pay the interest; also to pledge the faith of the United States, by executing such securities or obligations for the payment of the money as he might think proper; the interest not to be reduced nor the principal paid during the term for which the same should have been borrowed without the consent of the lenders or their representatives. This loan was approved and ratified by Congress September 14, 1782.	10 to 15 years	1793 to 1797 ...	5 per cent ...	Par	10,000,000 00	2,000,000 00	.....
LOAN OF 1784—HOLLAND.							
This loan was negotiated under the resolution of Congress of October 26, 1779, as described under the preceding loan of 1782. This loan was approved and ratified by Congress February 1, 1785.	16 to 22 years	1801 to 1807 ...	5 per cent ...	Par	10,000,000 00	800,000 00	.....
LOAN OF 1787—HOLLAND.							
This loan was negotiated under the resolution of Congress of October 26, 1779, as described under the preceding loan of 1782. This loan was approved and ratified by Congress October 11, 1787.	10 to 15 years	1798 to 1802 ...	5 per cent ...	Par	10,000,000 00	400,000 00	.....
LOAN OF 1788—HOLLAND.							
This loan was negotiated under the resolution of Congress of October 26, 1779, as described under the preceding loan of 1782. This loan was approved and ratified by Congress July, 2, 1788.	10 to 15 years	1799 to 1803 ...	5 per cent ...	Par	10,000,000 00	400,000 00	.....
LOAN OF 1790.—HOLLAND.							
The act of August 4, 1790, (1 Statutes, 138,) authorized a loan of not exceeding $12,000,000, to be applied to paying, in whole or in part, the foreign debt of the Government. The rate of interest was not limited. No contract was to be made which should preclude the United States from re-imbursing the loan within fifteen years. The act of August 12, 1790, (1 Statutes, 187, section 4,) authorized a loan of not exceeding $2,000,000, at not exceeding 5 per cent. interest.	10 to 15 years	Annual installments, from Mar. 1, 1802.	5 per cent ...	95½ per cent.	14,000,000 00	1,200,000 00	.....

TABLE M.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF MARCH, 1791—HOLLAND.							
This loan was negotiated under the provisions of the acts of Congress of August 4, 1790, (1 Statutes, 138,) and August 12, 1790, (1 Statutes, 187, section 4,) above described.	10 to 15 years	Annual installments from 1802.	5 per cent ...	96 per cent.	$14,000,000 00	$1,000,000 00	.....
LOAN OF SEPTEMBER, 1791—HOLLAND.							
This loan was negotiated under the provisions of the acts of Congress of August 4, 1790, (1 Statutes, 138,) and August 12, 1790, (1 Statutes, 187, section 4,) above described.	10 to 15 years	Annual installments from 1802.	5 per cent ...	96 per cent.	14,000,000 00	2,400,000 00	.....
LOAN OF NOVEMBER, 1791—ANTWERP.							
This loan was negotiated under the provisions of the acts of Congress of August 4, 1790, (1 Statutes, 138,) and August 12, 1790, (1 Statutes, 187, section 4,) above described.	10 to 15 years	Annual installments from 1802.	4½ per cent ..	96 per cent.	14,000,000 00	820,000 00	.....
LOAN OF DECEMBER, 1791—HOLLAND.							
This loan was negotiated under the provisions of the acts of Congress of August 4, 1790, (1 Statutes, 138,) and August 12, 1790, (1 Statutes, 187, section 4,) above described.	10 to 15 years	Annual installments from 1802.	4 per cent ...	94½ per cent.	14,000,000 00	1,200,000 00	.....
LOAN OF AUGUST, 1792—HOLLAND.							
This loan was negotiated under the provisions of the acts of Congress of August 4, 1790, (1 Statutes, 138,) and August 12, 1790, (1 Statutes, 187, section 4,) above described.	10 to 15 years	1803 to 1808 ...	4 per cent ...	95 per cent.	14,000,000 00	1,180,000 00	.....
LOAN OF 1793—HOLLAND.							
This loan was negotiated under the provisions of the acts of Congress of August 4, 1790, (1 Statutes, 138,) and August 12, 1790, (1 Statutes, 187, section 4,) above described.	10 years	In 1803.....	5 per cent....	96½ per cent.	14,000,000 00	400,000 00	.....
LOAN OF 1794—HOLLAND.							
This loan was negotiated under the provisions of the acts of Congress of August 4, 1790, (1 Statutes, 138,) and August 12, 1790, (1 Statutes, 187, section 4,) above described.	10 to 15 years	1805 to 1809 ...	5 per cent ...	96 per cent.	14,000,000 00	1,200,000 00	.....

DEBT DUE FOREIGN OFFICERS.							
The authority for the issue of this stock is found in a resolution of the Continental Congress, dated January 22, 1784, (Journals of Congress, vol. 4, p. 330,) directing the Superintendent of Finance to take order for paying certain foreign officers such sums on account of their pay as might be necessary to relieve their embarrassments, and enable those in America to return to their native country, under which resolution certificates bearing 6 per cent. interest, principal and interest payable in Paris, were issued. The fifth section of the act of May 8, 1792, (1 Statutes, 282,) directs the redemption of the certificates.	Indefinite....		6 per ...	Par	Indefinite	186, 988 78	.....
TEMPORARY LOAN OF 1789.							
No authority appears in the Statutes for borrowing this money. It was obtained of the banks in New York on the personal responsibility of the Secretary of the Treasury, to meet expenses incurred at the beginning of the present Government of the United States. The Secretary says: (State Papers, vol. 1, p. 32, Finance,) "Obvious considerations dictate the propriety in future cases of making previous provision by law for such loans as the public exigencies may call for, defining their extent and giving special authority to make them."	Temporary..	As per contract	6 per cent...	Par	Indefinite	191, 608 81	.....
TEMPORARY LOAN OF 1790.							
The act of March 26, 1790, authorized the President to empower the Secretary of the Treasury to make such loans as might be requisite to carry into effect certain specific appropriations made by the act. The rate of interest and time of re-imbursement were not provided for.	Indefinite ...	As per contract	6 per cent ...	Par	Indefinite	55, 000 00	.....
SIX PER CENT. STOCK OF 1790.							
The act of Congress of August 4, 1790, (1 Statutes, 138,) provided for funding the revolutionary or domestic debt. Section 3 directed that a loan to the full amount of the debt be proposed and that the subscriptions be payable in the certificates and indents of interest issued under the authority of the Continental Congress. Section 4 directed that for two-thirds of the amount subscribed and paid in the principal of the domestic debt, certificates be issued bearing 6 per cent. interest per annum, payable quarterly, the United States to have the right to redeem said certificates by payments not exceeding 8 per cent. in each year on account of both principal and interest. Section 13 proposed a loan of $21,500,000, subscriptions to be payable in the certificates or notes issued by the respective States. For two-thirds of any sum subscribed and paid in these certificates or notes, a certificate was to be issued purporting that the United States owe to the holder a sum equal to two-thirds of the aforesaid two-thirds, bearing 6 per cent. interest per annum, payable quarterly, and subject to redemption by payments not exceeding 8 per cent. per annum, principal and interest.	Indefinite....	Indefinite.....	6 per cent ...	Par	Indefinite.....	§30, 088, 397 75	(*)

* Included in public debt statement under the title of "old debt." § Estimated.

TABLE M.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
DEFERRED SIX PER CENTS.							
Sections 4 and 15 of the act of August 4, 1790, (1 Statutes, 138,) directed that for one-third of the amount subscribed and paid in certificates issued under the authority of the Continental Congress, and for two-ninths of the amount subscribed and paid in certificates or notes issued by the several States, as noted under 6 per cent. stock of 1790, certificates of stock should be issued bearing interest at 6 per cent. after the year 1800, and subject to redemption by payment not exceeding in one year 8 per cent. on account of both principal and interest.	Indefinite...	Indefinite.....	6 per cent...	Par.....	Indefinite	§$14,649,328 76	(*)
THREE PER CENT. STOCK.							
Sections 4 and 15 of the act of August 4, 1790, (1 Statutes, 138,) directed that for one-third of the amount subscribed and paid as noted under 6 per cent. stock of 1790, in indents of interest issued by authority of the Continental Congress, or in certificates or notes issued by the several States, certificates should be issued bearing an interest of 3 per cent. per annum, payable quarter-yearly, and subject to redemption whenever provision should be made by law for that purpose.	Indefinite...	Indefinite.....	3 per cent...	Par.....	Indefinite	§19,718,751 01	*57,665 00
SUBSCRIPTION LOAN OF 1791.							
The act of February 25, 1791, section 11, (1 Statutes, 196,) authorized the making of a subscription of $2,000,000 to the capital stock of the bank of the United States, the same to be paid out of the moneys which should be borrowed by virtue of two acts entitled "An act making provision for the debt of the United States," (1 Statutes, 138,) and "An act making provision for the reduction of the public debt," (1 Statutes, 186,) and the borrowing from the bank of an equal sum to be applied as directed by said acts. The rate of interest was not limited, and loan made re-imbursable by equal annual installments in ten years or sooner, or in greater proportions, as the Government might think fit.	Indefinite...	In 10 years, annual payments.	6 per cent...	Par.....	$2,000,000 00	2,000,000 00	.....
TEMPORARY LOAN FROM BANK OF NORTH AMERICA.							
The act of March 3, 1791, (1 Statutes, 224, section 6,) authorized the making of a loan of $312,686.20, or such part thereof as should be necessary, to satisfy the appropriations made by the said act for defraying the expenses of certain military forces in the service of the United States. The rate of interest was fixed at 6 per cent. per annum, and the re-imbursement was charged to moneys which prior to January 1, 1792, should arise from certain specified duties; and the faith of the United States was pledged to make good any deficiency.	Specified....	As per contract.	None.....	Par.....	312,686 20	156,595 56	.....

TEMPORARY LOAN OF 1792.							
The act of May 2, 1792, section 16, (1 Statutes, 262,) authorized the making of a loan of $523,500, the re-imbursement of which was charged to the surplus of duties instituted by said act. The rate of interest was fixed at 5 per cent. per annum, and the principal made re-imbursable at the pleasure of the United States. The moneys derived from the loan to be applied toward carrrying into execution the provisions of the act entitled "An act for making further and more effectual provision for the protection of the frontier of the United States."	Indefinite ...	At pleasure of Government.	5 per cent ..	Par	523, 500 00	400, 000 00	.....
TEMPORARY LOAN OF 1793.							
The act of February 28, 1793, section 3, (1 Statutes, 328,) authorized the making of a loan of $800,000 for defraying the expenses of certain appropriations made by the said act. The re-imbursement was charged to the surplus of the duties on imports and tonnage to the end of the year 1793. The interest was fixed at 5 per cent. per annum, and the loan was made re-imbursable in sums of $50,000 at such times as the state of the Treasury might admit.	Indefinite ...	As per contract.	5 per cent ..	Par	800, 000 00	800, 000 00	.....
TEMPORARY LOAN FROM BANK OF NEW YORK.							
The act of March 20, 1794, (1 Statutes, 345,) authorized the making of a loan, to be applied to satisfying any deficiencies in moneys appropriated by the said act to the extent of $1,000,000 for the purpose of defraying any expenses incurred in the intercourse between the United States and foreign nations; an account of the expenditures whereof, as soon as might be, was to be laid before Congress.	Specified....	As per contract.	6 per cent ..	Par	1, 000, 000 00	200, 000 00	.....
TEMPORARY LOAN OF MARCH, 1794.							
The act of March 20, 1794, (1 Statutes, 345,) authorized the making of a loan of $1,000,000, to be applied to such public purposes as were authorized by law. The re-imbursement was charged to the revenues from duties on imports and tonnage to the end of the year 1794. The interest was fixed at 5 per cent. per annum, and the loan made redeemable at the pleasure of the United States.	Indefinite ...	At pleasure of Government.		Par	1, 000, 000 00	1, 000, 000 00	.....
TEMPORARY LOAN OF JUNE, 1794.							
The act of June 9, 1794, section 2, (1 Statutes, 395,) authorized the making of a loan of $1,000,000 to be applied to public purposes specified in said act. The payment of interest and re-imbursement was charged to revenues to be provided during that session of Congress. The interest was fixed at 5 per cent. per annum, and the loan made redeemable at the pleasure of the United States.	Indefinite ...	At pleasure of Government.	5 per cent ..	Par	1, 000, 000 00	1, 000, 000 00	.....

* Included in public debt statement under the title of "old debt." § Estimated.

TABLE M.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
TEMPORARY LOAN OF DECEMBER, 1794.							
The act of December 18, 1794, section 1, (1 Statutes, 404,) authorized the making of a loan of $2,000,000, the same to be applied to such public purposes as were authorized by law. The re-imbursement was charged to the revenues from duties on imports and tonnage to the end of the year 1795. The interest was fixed at 5 per cent. per annum payable semi-annually, and the loan made re-imbursable at the pleasure of the United States.	Indefinite ...	At pleasure of Government.	6 per cent ..	Par	$2, 000, 000 00	$2, 000, 000 00	.....
TEMPORARY LOAN OF 1795.							
The act of February 21, 1795, (1 Statutes, 418,) authorized the making of a loan of $800,000, to be applied to the purposes set forth in two acts entitled "An act making further provisions for the expenses attending the intercourse of the United States with foreign nations," and "An act providing the means of intercourse between the United States and foreign nations." The re-imbursement was charged upon the revenues of certain duties specified in this act. The rate of interest was not fixed, and the re-imbursement was made at pleasure of the United States.	Indefinite ...	At pleasure of Government.	6 per cent ..	Par	800, 000 00	800, 000 00	.....
TEMPORARY LOAN OF 1795. (A.)							
The act of March 3, 1795, (1 Statutes, 433,) section 1, authorized the making of discretionary loans of $1,000,000 to be applied to the payment of the interest on the public debt. The re-imbursement was charged to sundry revenues from duties specified, of which these loans were hypothecations. The interest was fixed at 6 per cent. per annum, and the loans made re-imbursable at the pleasure of the United States. By section 3, the interest and principal of these loans were payable at the United States Treasury alone.	One year....	At pleasure of Government.	6 per cent ..	Par	1, 000, 000 00	500, 000 00	.....
TEMPORARY LOAN OF 1795. (B.)							
The act of March 3, 1795, section 6, (1 Statutes, 439,) authorized the making of a loan of $1,469,439.29 to be applied to the liquidation of certain appropriations made by sections 1 and 2. The re-imbursement was charged to certain surplusages of appropriations named in sections 3, 4, and 5. The rate of interest and the time of re-imbursement were not specified.	One year....	At pleasure of Government.	6 per cent ..	Par	1, 469, 439 29	500, 000 00	.....

TEMPORARY LOAN OF 1795. (C.)							
The act of March 3, 1795, section 6, (1 Statutes, 439,) authorized the making of a loan of $1,469,439.29, to be applied to the liquidation of certain appropriations made by sections 1 and 2. The re-imbursement was charged to certain surpluses of appropriations named in sections 3, 4, and 5. The rate of interest and the time of re-imbursement were not specified.	One year....	At pleasure of Government.	6 per cent..	Par	1,469,439 29	500,000 00	.....
FIVE AND ONE-HALF PER CENT. STOCK OF 1795.							
The act of March 3, 1795, section 2, (1 Statutes, 433,) authorized the opening of a loan to the full amount of the foreign debt, for which it was exchangeable and which it was purposed to replace. The interest was fixed at a rate of one-half per cent. in excess of the rate already borne by said date, to commence on the 1st day of January next succeeding each subscription. The interest and re-imbursement was charged to certain revenues from duties specified in the act, and the loan made re-imbursable at the pleasure of the United States.	Indefinite ...	At pleasure of Government.	5½ per cent..	Par	Indefinite.....	1,848,900 00	.....
FOUR AND ONE-HALF PER CENT. STOCK OF 1795.							
The act of March 3, 1795, section 2, (1 Statutes, 433,) authorized the opening of a loan to the full amount of the foreign debt, for which it was exchangeable and which it was purposed to replace. The interest was fixed at a rate of ½ per cent. in excess of the rate already borne by said debt, to commence on the 1st day of January next succeeding each subscription. The interest and re-imbursement was charged to certain revenues from duties specified in the act and the loan made re-imbursable at the pleasure of the United States.	Indefinite ...	At pleasure of Government.	4½ per cent..	Par	Indefinite.....	176,000 00	.....
TEMPORARY LOAN FROM BANK OF NEW YORK.							
The act of May 31, 1796, (1 Statutes, 488,) authorized the commissioners of the sinking-fund, with the approbation of the President of the United States, to borrow, or cause to be borrowed, on the credit of the United States, any sum not exceeding $5,000,000, to be applied to the payment of the capital or principal of any part of the debt of the United States now due or to become due during the course of the present year to the Bank of the United States, or to the Bank of New York, or any installment of foreign debt.	Specified	As per contract	6 per cent..	Par	5,000,000 90	320,000 00	.....
TEMPORARY LOAN OF 1798.							
The act of March 3, 1795, section 1, (1 Statutes, 433,) authorized the making of discretionary loans of $1,000,000 each, to be applied to the payment of the interest of the public debt. The re-imbursement was charged to sundry revenues from duties specified, of which these loans were hypothecations. The interest was fixed at 6 per cent. per annum, and the loans made re-imbursable at the pleasure of the United States. By section 3 the interest and principal of these loans were payable at the United States Treasury alone.	4 years.....	At pleasure of Government.	6 per cent..	Par	1,000,000 00	200,000 00	.....

Statement of loans made by the United States, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
SIX PER CENT. STOCK OF 1796.							
The act of May 31, 1796, (1 Statutes, 488,) authorized a loan of $5,000,000, to be applied to the payment of the public debt. The re-imbursement was charged to certain revenues specified. The rate of interest was fixed at 6 per cent., payable quarterly, and the loan made re-imbursable after December 31, 1819. Credits in the same manner as for the domestic funded debt were authorized with the issue of scrip certificates. A proviso was inserted regulating the price of the stock, forbidding the sale of but one moiety below par.	24 years.....	After December 31, 1819.	6 per cent ...	87½ per cent.	$5,000,000 00	$80,000 00	.....
NAVY 6 PER CENT. STOCK.							
The act of June 30, 1798, (1 Statutes, 575,) authorized the President of the United States to accept on behalf of the said States from any person or persons who should offer and undertake to complete, provide, and deliver the same to the use and upon the credit of the United States, a certain number of vessels, not exceeding twelve above the number already authorized, then building, or to be built, within the United States; and he was further empowered to cause proper certificates of indebtedness so incurred to be made and given at the Treasury Department. The payment of interest and re-imbursement was not charged to any special revenue, and the stock made re-imbursable at the will of Congress.	Indefinite ..	At pleasure of Government.	6 per cent ...	Par	Indefinite.....	711,700 00	.....
EIGHT PER CENT. LOAN OF 1798.							
The act of July 16, 1798, (1 Statutes, 607,) authorized the making of a loan of $5,000,000, to be applied to making good deficiencies in appropriations made during that session of Congress and defraying expenses incurred by calling into service the military forces of the United States. It was provided that no engagement or contract should be entered into which would preclude the re-imbursement at any time after fifteen years from date of loan. The payments of interest and re-imbursement were charged to the surplusage of certain duties on imports and tonnage, and the faith of the United States was pledged to make good any deficiency.	15 years.....	After 15 years..	8 per cent ...	Par	5,000,000 00	5,000,000 00	.....
EIGHT PER CENT. LOAN OF 1800.							
The act of May 7, 1800, (2 Statutes, 60,) authorized the making of a loan of $3,500,000, to be applied to making good deficiencies in appropriations during that session of Congress, and defraying expenses incurred by calling into service the military forces of the United States. It was provided that no engagement or contract should be entered into which	15 years	After 15 years.	8 per cent ...	.056 per cent. premium.	3,500,000 00	1,481,700 00	.....

would preclude the re-imbursement at any time after fifteen years from date of loan. The payment of interest and re-imbursement were charged to the surplusage of certain duties on imports and tonnage, and the faith of the United States was pledged to make good any deficiency.							
LOUISIANA SIX PER CENT. STOCK.							
The act of November 10, 1803, (2 Statutes, 245,) authorized the constitution of certificates of stock to the amount of $11,250,000, the same to be paid over to the French government in conformity with the provisions of the treaty of April 30, 1803, by which Louisiana was ceded to the United States. The payment of interest was charged to the sinking-fund. No special revenues were appropriated or charged for the re-imbursement. The loan was made re-imbursable in four annual installments, and the rate of interest fixed at 6 per cent. per annum. The stock was made transferable only on the books of the Treasury Department.	15 years	In four annual installments, 1818, 1819, 1820, 1821.	6 per cent..	Par.....	11,250,000 00	11,250,000 00	.....
EXCHANGED SIX PER CENT. STOCK OF 1807.							
The act of February 11, 1807, section 2, (2 Statutes, 415,) authorized the creation of a stock equal to the unredeemed amount of old six per cent. and deferred stocks, for which it was exchangeable. The rate of interest was fixed at 6 per cent. per annum, payable quarterly, and the stock made re-imbursable at the pleasure of the United States, after six months' previous public notice. The payments of interest and re-imbursements were charged upon the funds already pledged for the payment of the interest and re-imbursement of the old 6 per cent. and deferred stocks.	Indefinite....	At pleasure of Government.	6 per cent..	Par	Indefinite	6,294,051 12	.....
CONVERTED SIX PER CENT. STOCK OF 1807.							
The act of February 11, 1807, section 3, (2 Statutes, 416,) authorized the creation of a stock equal to the unredeemed amount of 3 per cent. stock for which it was convertible, at 65 per cent. of said stock so converted. The rate of interest was fixed at 6 per cent. per annum, payable quarterly, and stock made re-imbursable at the pleasure of the United States, after six months' previous public notice. The payments of interest and re-imbursement were charged upon the funds already pledged for the payment of the interest and re-imbursement of the 3 per cent. stock subscribed by virtue of the provisions of this act.	Indefinite....	At pleasure of Government.	6 per cent..	Par	Indefinite	1,859,850 70	.....
SIX PER CENT. LOAN OF 1810.							
The act of May 1, 1810, (2 Statutes, 610,) authorized the creation of a loan not to exceed in amount the sum of the principal of the public debt re-imbursable during the current year, at a rate of interest not exceeding 6 per cent. per annum, payable quarterly, and re-imbursable at such time as should be stipulated by contract, not to exceed six years from January 1, 1811. No stock was to be sold under par. By section 2 the 6 per cent. stock of 1807 was made exchangeable for this, and a preference was given to the holders in the subscriptions to this loan. The payments of interest and re-imbursement were charged upon the sinking-fund, and the faith of the United States pledged to make good any deficiencies.	1 year.....	Before December 31, 1811.	6 per cent..	Par	Indefinite	2,750,000 00	.....

TABLE M.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
SIX PER CENT. STOCK OF 1812.							
The act of March 14, 1812, (2 Statutes, 694,) authorized the making of a loan of $11,000,000, and the issue of certificates therefor, for the purpose of defraying expenses for which appropriations were made during that session of Congress. The stock was made redeemable in twelve years after January 1, 1825. The rate of interest was fixed at 6 per cent., and the payment and re-imbursement were charged upon a part of the sinking-fund set apart for the payment of interest and redemption of the public debt. Provisos were inserted forbidding any stock to be sold under par, and that any engagement or contract should be entered into which would preclude the United States from re-imbursing this stock at any time after January 1, 1825.	13 years.....	After January 1, 1825.	6 per cent ...	Par	$11,000,000 00	$8,134,700 00	.....
TEMPORARY SIX PER CENT. LOAN OF 1812.							
The act of March 14, 1812, (2 Statutes, 694,) authorized the making of a loan of $11,000,000, and the issue of certificates therefor, for the purpose of defraying expenses for which appropriations were made during that session of Congress. The rate of interest was fixed at 6 per cent., and the payments and re-imbursements were charged upon a part of the sinking-fund set apart for the payment of interest and redemption of the public debt. Provisos were inserted forbidding any stock to be sold under par, and that any engagement or contract should be entered into which would preclude the United States from re-imbursing the stock at any time after January 1, 1825.	Irregular....	At various dates, per contract.	6 per cent ...	Par	11,000,000 00	2,150,000 00	.....
TREASURY NOTES OF 1812.							
The act of June 30, 1812, (2 Statutes, 766,) authorized the issue of Treasury notes, not to exceed $5,000,000, the same to be applied to payment for supplies, to discharge debts due by the United States, and for the purpose of borrowing money. The rate of interest was fixed at 5 2-5 per cent., and the notes were made re-imbursable one year from date of issue. The notes were made transferable by delivery and assignment, and were receivable in payment of duties and taxes laid by the United States. The re-imbursement of the principal and interest was charged upon the sinking-fund, and such funds as might be in the Treasury, not otherwise appropriated, were pledged to make good any deficiency.	1 year.....	1 year from date.	5 2-5 per cent.	Par	5,000,000 00	5,000,000 00	.....
EXCHANGED SIX PER CENT. STOCK OF 1812.							
The act of July 6, 1812, (2 Statutes, 783,) authorized a subscription to the full amount of the old 6 per cent. and deferred stocks and the issue of	12 years.....	After December 31, 1824.	6 per cent ...	Par	Indefinite	2,984,746 72	.....

certificates exchangeable for the unredeemed amount of the principal of such stocks. The rate of interest was fixed at 6 per cent. per annum, payable quarterly from the first day of the quarter in which subscriptions were made. The stock was made re-imbursable after December 31, 1824, provided that no re-imbursement should be made except for the whole amount credited to any proprietor, and after six months previous public notice of the intended re-imbursement. The payments of interest and re-imbursement were charged to the sinking-fund.							
SIXTEEN MILLION LOAN OF 1813.							
The act of February 8, 1813, (2 Statutes, 798,) authorized the making of a loan of $16,000,000, to be applied to defraying any public expenses authorized by law for which appropriations were made. It was provided that no engagement or contract should be entered into which would preclude the re-imbursement after January 1, 1826. A commission of one quarter of 1 per cent. was allowed to agents. The payments of interest and re-imbursement were charged to the sinking-fund, and the faith of the United States pledged to establish sufficient revenues to make good any deficiency.	13 years.....	After January 1, 1826.	6 per cent...	88 per cent.	16,000,000 00	12,109,377 43	.....
TREASURY NOTES OF 1813.							
The act of February 25, 1813, (2 Statutes, 801,) authorized the issue of Treasury notes, not to exceed $5,000,000, to be applied to payment for supplies, to discharge debts due by the United States, and for the purpose of borrowing money. The rate of interest was fixed at 5 2-5 per cent., and the notes made re-imbursable one year from date of issue. The notes were made transferable by delivery and assignment, and were receivable in payment of duties and taxes laid by the United States, and for public lands sold by the same authority. A commission of one-quarter of 1 per cent. was allowed to agents. The re-imbursement of the principal and interest was charged upon the sinking-fund, and such funds as might be in the Treasury not otherwise appropriated were pledged to make good any deficiency.	1 year.....	1 year from date.	5 2-5 per cent.	Par.....	5,000,000 00	5,000,000 00	.....
SEVEN AND ONE-HALF MILLION LOAN OF 1813.							
The act of August 2, 1813, (3 Statutes, 75,) authorized the making of a loan of $7,500,000, to be applied to defraying any expenses, authorized by law, for which appropriations were made. It was provided that no contract or agreement should be entered into which should preclude the re-imbursement at any time after January 1, 1826. No stock was to be sold at a rate less than 88 per cent. A commission of one-quarter of 1 per cent. was allowed to agents. The payments of interest and re-imbursement were charged to the sinking-fund, and the faith of the United States pledged to establish sufficient revenues to make good any deficiency.	12 years.....	After January 1, 1826.	6 per cent...	88¼ per cent.	7,500,000 00	8,498,581 95	.....

TABLE M.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
TREASURY NOTES OF MARCH, 1814.							
The act of March 4, 1814, (3 Statutes, 100,) authorized the issue of Treasury notes, not to exceed $10,000,000, to be applied to payments for supplies, to discharge debts due by the United States, and for the purpose of borrowing money. The rate of interest was fixed at 5 2-5 per cent., and the notes make re-imbursable one year from date of issue. The notes were made transferable by delivery and assignment, and were receivable in payment of duties and taxes laid by the United States, and for public lands sold by the same authority. A commission of one-quarter of 1 per cent. was allowed to agents. The re-imbursement of the principal and interest was charged upon the sinking-fund, and such funds as might be in the Treasury not otherwise appropriated were pledged to make good any deficiency.	1 year.....	1 year from date.	5 2-5 per cent.	Par	$10,000,000 00	$10,000,000 00	.....
TEN-MILLION LOAN OF 1814.							
The act of March 24, 1814, (3 Statutes, 111,) authorizes the creation of a loan not exceeding $25,000,000 for the purpose of defraying expenses authorized by law during the year 1814, for which appropriations were made, and the issue of stock-certificates with interest payable quarterly, redeemable after twelve years from December 31, 1814. Neither the rate of interest nor the price of stock was limited; and the re-imbursement and payment of interest were charged upon the commissioners of the sinking-fund.	12 years.....	After December 31, 1826.	6 per cent ...	80 per cent.	25,000,000 00	9,919,476 25	.....
SIX-MILLION LOAN OF 1814.							
The act of March 24, 1814, (3 Statutes, 111,) authorized the creation of a loan not exceeding $25,000,000 for the purpose of defraying any expenses authorized by law during the year 1814, for which appropriations were made, and the issue of stock-certificates, with interest payable quarterly, redeemable after the expiration of twelve years from December 31, 1814. Neither the rate of interest nor the price of stock was limited; and the re-imbursement and payment of interest were charged upon the commissioners of the sinking-fund.	12 years.....	After December 31, 1826.	6 per cent ...	80 per cent.	25,000,000 00	5,384,134 87	.....
UNDESIGNATED SIX PER CENT. STOCK OF 1814.							
The act of March 24, 1814, (3 Statutes, 111,) authorized the creation of a loan not exceeding $25,000,000 for the purpose of defraying any expenses authorized by law during the year 1814, for which appropriations were made, and the issue of stock-certificates, with interest payable quarterly, redeemable after the expiration of twelve years from December 31, 1814.	12 years.....	After December 31, 1826.	6 per cent ...	90 to 95 per cent.	25,000,000 00	746,403 31	.....

Neither the rate of interest nor the price of stock was limited, and the re-imbursement and payment of interest were charged upon the commissioners of the sinking-fund.							
MISSISSIPPI STOCK.							
The act of March 31, 1814, (3 Statutes, 116,) authorized the issue of certificates of stock not to exceed $5,000,000, the same to be applied to indemnify certain claimants of public lands in the Mississippi Territory. The stock was to bear no interest, and was redeemable out of the first money in the Treasury arising from the sale of said lands, after certain money due and the expenses of surveying such lands should have been satisfied. The certificates were made receivable for other public lands at the rate of ninety-five dollars in stock and five dollars in cash for every hundred dollars to be paid for such other lands.	Indefinite....	From proceeds of public lands.	None	Par	5,000,000 00	4,282,151 12	.....
TEMPORARY LOAN OF NOVEMBER, 1814.							
The act of November 15, 1814, (3 Statutes, 144,) authorized the making of a loan of $3,000,000, to be applied to defray any expenses that should be authorized by law, and the issue of scrip-certificates therefor. It was provided that no engagement or contract should be entered into which should preclude the re-imbursement at any time after December 31, 1826. A commission of one-quarter of 1 per cent. was allowed to agents. The payment of interest and re-imbursement were charged upon the sinking-fund.	Indefinite ...	As per contract.	6 and 7 per cent.	Par	3,000,000 00	1,450,000 00	.....
TREASURY NOTES OF DECEMBER 1814.							
The act of December 26, 1814, (3 Statutes, 161,) authorized the issue of Treasury notes not to exceed $10,500,000, $7,500,000 in lieu of uneffected portions of the loans authorized by acts of March 24 and November 15, 1814, to be applied to the same uses, and a further sum of $3,000,000 to defray the expenses of the War Department for the current year. The rate of interest was fixed at 5 2-5 per cent., and the notes made re-imbursable one year from date of issue. The notes were made transferable by delivery and assignment, and were receivable in payment of duties and taxes laid by the United States and for public lands sold by the same authority. A commission of one-quarter of one per cent. was allowed to agents. The re-imbursement of the principal and interest was charged upon the sinking-fund, and such funds as might be in the Treasury not otherwise appropriated were pledged to make good any deficiency.	1 year	One year from date.	5 2-5 per cent.	Par	10,500,000 00	8,318,400 00	.....
DIRECT-TAX LOAN OF 1815.							
The act of January 9, 1815, section 42, (3 Statutes, 179,) authorized the making of a loan of $6,000,000 in hypothecation of the collection and receipt of the direct tax laid by the same act. The rate of interest was fixed at 6 per cent. per annum, and the money so obtained was applied and appropriated toward establishing an adequate revenue to provide the payment of public debt and interest and other expenses of the Government; also for creating an adequate sinking-fund gradually to reduce and eventually to extinguish the debt.	Indefinite ...	Upon receipt of direct tax.	6 per cent ...	Par	6,000,000 00	200,000 00	.....

TABLE M.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
TEMPORARY LOAN OF 1815.							
The act of February 13, 1815, (3 Statutes, 205,) authorized the making of a loan of $500,000, to be applied to repairing and rebuilding the President's House, Capitol, and public offices in the city of Washington. The rate of interest was fixed at 6 per cent. per annum.	Indefinite	As per contract.	6 per cent ...	Par	$500,000 00	$225,000 00	.....
SEVEN PER CENT. STOCK OF 1815.							
The act of February 24, 1815, (3 Statutes, 213,) authorized the issue of $25,000,000 in Treasury notes of various denominations. Notes of lower denominations than $100 to bear no interest, and to be transferable by delivery alone, and exchangeable at par for certificates of funded stock bearing interest at 7 per cent. per annum, payable quarterly, which stock became redeemable after December 31, 1824. Payment of interest and re-imbursement of this stock to be effected out of funds established by law for payment and re-imbursement of funded public debts contracted since the declaration of war against Great Britain; and the faith of the United States was pledged to establish and appropriate sufficient revenues in addition to said funds, if necessary.	Irregular....	After December 31, 1824.	7 per cent..	Par	25,000,000 00	9,070,386 00	.....
TREASURY NOTES OF 1815.							
The act of February 24, 1815, (3 Statutes, 213,) authorized the issue of Treasury notes of various denominations, not to exceed $25,000,000, to be applied to the payments of services, of supplies, of debts due by the United States, or to borrow money. Notes of the denomination of $100 and over were made payable to order and transferable by delivery and assignment, and to bear an interest of 5 2-5 per cent. per annum. These notes were made exchangeable for a 6 per cent. funded stock created by virtue of the same act, and receivable in all payments to the United States, but however redeemed or surrendered up were liable to re-issue in like manner as originally issued.	Indefinite....	At pleasure of Government.	5 2-5 per cent..	Par	25,000,000 00	4,969,400 00	.....
SMALL TREASURY NOTES OF 1815.							
The act of February 24, 1815, (3 Statutes, 213,) authorized the issue of Treasury notes of various denominations, not to exceed $25,000,000, to be applied to the payment of services, of supplies, of debts due by the United States, or to borrow money. Notes of lower denominations than $100 to bear no interest and to be transferable by delivery alone. These notes were made exchangeable for a 7 per cent. funded stock, created by virtue of the same act, were receivable in all payments to the United States, but however redeemed or surrendered up were liable to re-issue in like manner as originally issued.	Indefinite....	At pleasure of Government.	None.....	Par to 4 per cent. premium.	25,000,000 00	3,392,994 00	.....

TREASURY-NOTE STOCK OF 1815.							
The act of February 24, 1815, (3 Statutes, 213,) authorized the issue of $25,000,000 in Treasury notes of various denominations. Notes of the denomination of $100 and over to be made payable to order and transferable by delivery and assignment, and to bear an interest of 5 2-5 per cent. per annum. These notes were made exchangeable at par for certificates of funded stock bearing interest at 6 per cent. per annum, payable quarterly, which stock became redeemable after December 31, 1824. Payment of interest and re-imbursement to be effected out of funds established by law for payment and re-imbursement of funded public debt contracted since the declaration of war against Great Britain; and the faith of the United States was pledged to establish and appropriate sufficient revenues in addition to said fund, if necessary.	Irregular....	After December 31, 1824.	6 per cent ...	Par	25, 000, 000 00	1, 505, 359 18	.....
TEMPORARY LOAN OF MARCH, 1815.							
The act of March 3, 1815, (3 Statutes, 227,) authorized the making of a loan of $18,452,800, to be applied to defraying expenses authorized by law, for which appropriations were made. It was provided that no engagement or contract should be entered into that should preclude the re-imbursement at any time after December 31, 1827. A commission of one-quarter of 1 per cent. was allowed to agents. The payment of interest and re-imbursement were charged to the sinking-fund, and the faith of the United States pledged to make good any deficiency.	Indefinite....	At various dates, per contract.	6 per cent ...	Par	18, 452, 800 00	1, 150, 000 00	.....
SIX PER CENT. LOAN OF 1815.							
The act of March 3, 1815, (3 Statutes, 227,) authorized the making of a loan of $18,452,800, to be applied to defraying expenses authorized by law, for which appropriations were made. It was provided that no engagement or contract should be entered into that should preclude the re-imbursement at any time after December 31, 1827. A commission of one-quarter of 1 per cent. was allowed to agents. The payments of interest and re-imbursements were charged to the sinking-fund, and the faith of the United States pledged to make good any deficiency.	15 years.....	After January 1, 1830.	6 per cent ...	95 per cent. to par.	18, 452, 800 00	12, 288, 147 56	.....
FIVE PER CENT. LOAN OF 1816.							
The act of April 10, 1816, section 6, (3 Statutes, 269,) authorized a subscription on the part of the United States of $7,000,000, for seventy thousand shares of the capital stock of the Bank of the United States, to be paid in gold or silver coin or in stock of the United States, bearing interest at the rate of 5 per cent. per annum; if in public stock the interest to be paid quarterly. The principal of said subscription was made re-imbursable at the pleasure of the Government. A proviso prohibited the bank from selling or transferring more than $2,000,000 of this stock in any one year.	Indefinite....	At pleasure of Government.	5 per cent ...	Par	7, 000, 000 00	7, 000, 000 00	.....

TABLE M.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
FIVE PER CENT. LOAN OF 1820.							
The act of May 15, 1820, (3 Statutes, 582.) authorized the making of a loan of $3,000,000, for the purpose of defraying any public expenses authorized by law. The rate of interest was fixed at 5 per cent. per annum, payable quarterly, and the loan made re-imbursable after January 1, 1832. The payment of interest and re-imbursement were charged to the sinking-fund. No stock was to be sold below par, and a commission of one-eighth of 1 per cent. was allowed to agents.	12 years.....	After January 1, 1832.	5 per cent...	Par.....	$3,000,000 00	$999,999 13	.....
SIX PER CENT. LOAN OF 1820.							
The act of May 15, 1820, (3 Statutes, 582,) authorized the making of a loan of $3,000,000 for the purpose of defraying any public expenses authorized by law. The rate of interest was fixed at 6 per cent. per annum, payable quarterly, and the loan made re-imbursable at the pleasure of the Government. The payment of interest and re-imbursement were charged to the sinking-fund. No stock was to be sold below par, and a commission of one-eighth of 1 per cent. was allowed to agents.	Indefinite....	At pleasure of Government.	6 per cent...	.02 per ct. premium.	3,000,000 00	2,000,000 00	.....
FIVE PER CENT. STOCK OF 1821.							
The act of March 3, 1821, (3 Statutes, 635,) authorized the making of a loan of $5,000,000, to be applied to defraying such public expenses as were authorized by law. The rate of interest was fixed at 5 per cent. per annum, payable quarterly, and the loan made re-imbursable after January 1, 1835. No stock was to be sold below par, and a commission of one-eighth of 1 per cent. was allowed to agents. The payments of interest and re-imbursement were charged to the sinking-fund, and the faith of the United States was pledged to establish sufficient revenues to cover any deficiencies in such funds.	14 years.....	After January 1, 1835.	5 per cent...	.051 to .08 per cent. premium.	5,000,000 00	4,735,296 30	.....
EXCHANGED FIVE PER CENT. STOCK OF 1822.							
The act of April 20, 1822, (3 Statutes, 663,) authorized a subscription to the amount of $12,000,000 of the 7 per cent. stock of 1815, and 6 per cent. stock of 1812; also for $14,000,000 of the 6 per cent. stock of 1813, 1814, and 1815, for which certificates were to be issued, the same to be exchangeable for certificates of stock funded at rate of 5 per cent. per annum, payable quarterly. This stock was made transferable, and subject to redemption at the pleasure of the United States, one-third after December 31, 1830, one-third after December 31, 1831, and the remainder at any time after December 31, 1832, provided that no re-imburse-	8, 9, and 10 years.	From 1831 to 1833.	5 per cent...	Par.....	26,000,000 00	56,704 77	.....

ment was to be made save of the whole amount of any certificate, and after six months' public notice The payments o interest and re-imbursements were charged upon the sinking-fund.						
FOUR AND ONE-HALF PER CENT. STOCK OF 1824.						
The act of May 24, 1824, (4 Statutes, 33,) authorized the making of a loan of $5,000,000, for the purpose of providing funds to discharge the awards of the commissioners under the treaty with Spain of February 22, 1819. The rate of interest was fixed at 4½ per cent. per annum, and the loan made redeemable after January 1, 1832. The interest for the first year of the loan was provided for by appropriation.	8 years.....	After January 1, 1832.	4½ per cent..	Par	5,000,000 00	5,000,000 00 .....
EXCHANGED FOUR AND ONE-HALF PER CENT. STOCK OF 1824.						
The act of May 26, 1824, section 3, (4 Statutes, 74,) authorized a subscription to the 6 per cent. stock of 1813 to the amount of $15,000,000, the same to be effected by a transfer of said stock to the United States and the issue of scrip certificates bearing an interest of 4½ per cent. per annum. The loan was made re-imbursable at the pleasure of the Government, one-half after December 31, 1832, and one-half after December 31, 1833, provided no re-imbursement should take place save after six months' public notice. The interest payable quarterly, and the re-imbursement were charged upon the sinking fund.	8 and 9 years	After December 31, 1832 and 1833.	4½ per cent..	Par	15,000,000 00	4,454 727 95 .....
FOUR AND ONE-HALF PER CENT. STOCK OF 1824.						
The act of May 26, 1824, section 1, (4 Statutes, 73,) authorized the making of a loan of $5,000,000, for the purpose of discharging such part of 6 per cent. stock as should be redeemable after January 1, 1825. The interest was fixed at 4½ per cent. per annum, payable quarterly, and the principal made re-imbursable at the pleasure of the Government. The payment of interest and re-imbursement was charged upon the sinking-fund. A proviso forbade the stock to be sold below par.	Indefinite ...	At pleasure of Government.	4½ per cent..	Par	5,000,000 00	5,000,000 00 .....
EXCHANGED FOUR AND ONE-HALF PER CENT. STOCK OF 1825.						
The act of March 3, 1825, (4 Statutes, 129,) authorized the creation of a loan of $12,000,000, to be applied to paying off and discharging such part of the 6 per cent. stock of 1813 as would be redeemable after January 1, 1826. The stock was made exchangeable for stock bearing 6 per cent. interest, and was redeemable, one-half after January 1, 1828, and one-half after January 1, 1829. The rate of interest was fixed at 4½ per cent. per annum, payable quarterly. It was stipulated that the stock should not be sold below par. The payment of interest and re-imbursement were charged upon the sinking-fund, and six months' public notice was required to be given previous to such re-imbursement.	3 and 4 years	After December 31, 1828 and 1829.	4½ per cent..	Par	12,000,000 00	1,539,336 16 .....

TABLE M.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
TREASURY NOTES OF 1837.							
The act of October 12, 1837, (5 Statutes, 201,) authorized the issue of Treasury notes to an amount not exceeding $10,000,000, at a rate of interest not exceeding 6 per cent. per annum, redeemable after the expiration of one year from the dates of the respective notes, and receivable in payment of all United States duties and taxes, also for public lands, and for all debts due the United States.	1 year.....	1 year from date.	1 mill to 6 per cent.	Par	$10,000,000 00	$10,000,000 00	(*)
TREASURY NOTES OF 1838.							
The act of May 21, 1838, (5 Statutes, 228,) authorized the issue of Treasury notes according to the provisions of, and subject to the conditions, limitations, and restrictions contained in, the act of October 12, 1837, in place of such notes issued under said act as had been or might be paid into the Treasury and canceled.	1 year.....	1 year from date.	6 per cent....	Par	10,000,000 00	5,709,810 01	(*)
TREASURY NOTES OF 1839.							
The act of March 2, 1839, (5 Statutes, 323,) authorized the issue of the remainder of the Treasury notes authorized by the act of May 21, 1838, at any time prior to June 30, 1839, any limitation in the act, or in the act of October 12, 1838, to the contrary notwithstanding.	1 year.....	1 year from date.	2 and 6 per cent.	Par	10,000,000 00	3,857,276 21	(*)
TREASURY NOTES OF 1840.							
The act of March 31, 1840, (5 Statutes, 370,) renewed the provisions of the act of October 12, 1837, and subsequent acts, except the limitations concerning the times within which such notes might be issued, and restricting the amount to $5,000,000, redeemable within one year if the means of the Treasury permit, sixty days' notice to be given of the notes to be redeemed.	1 year.....	1 year from date.	2 to 6 per cent.	Par	5,000,000 00	7,114,251 31	(*)
TREASURY NOTES OF 1841.							
The act of February 15, 1841, (5 Statutes, 411,) authorized the issue of Treasury notes to an amount not exceeding $5,000,000 outstanding at any one time, to be re-imbursed in the last quarters of the year, if the condition of the Treasury would permit, under the limitations and provisions of the act of October 12, 1837, as modified by the act of March 31, 1840.	1 year.....	1 year from date.	2 to 6 per cent.	Par	5,000,000 00	7,529,062 75	(*)

LOAN OF 1841.							
The act of July 21, 1841, (5 Statutes, 438,) authorized a loan of not exceeding $12,000,000, at not exceeding 6 per cent. interest, payable quarterly or semi-annually, re-imbursable at the will of the Secretary of the Treasury, after six months' notice, or any time after three years from January 1, 1842, the money borrowed to be used in the redemption of Treasury notes and to defray public expenses.	3 years.....	At the option of Government after January 1, 1845.	5 per cent...	Par.....	12,000,000 00	5,672,976 88	.....
TREASURY NOTES OF JANUARY, 1842.							
The act of January 31, 1842, (5 Statutes, 469,) authorized the issue of Treasury notes to an amount not exceeding $5,000,000 outstanding at any one time, under the limitation and other provisions of the act of October 12, 1837, except as to time, the authority given to expire at the end of one year from the passage of the act.	1 and 2 years	1 and 2 years from date.	2 and 6 per cent.	Par.....	5,000,000 00	7,959,994 83	(*)
LOAN OF 1842.							
The act of April 15, 1842, (5 Statutes, 473,) extended the provisions of the act of July 21, 1841, authorizing a loan of $12,000,000 for one year, so much of the loan as was obtained after the passage of the act to be re-imbursable as might be agreed at the time of issuing said stock, either at the will of the Secretary of the Treasury after six months' notice, or at any time not exceeding twenty years from January 1, 1843. The stock was to be sold at par, or, if par value could not be obtained, then it might be sold under par after being advertised a reasonable time.	20 years.....	After January 1, 1863.	6 per cent...	97.50 to par.	17,000,000 00	8,343,886 03	.....
TREASURY NOTES OF AUGUST, 1842.							
The act of August 31, 1842, (5 Statutes, 581,) directed that no stock to be issued under the act of June 21, 1841, and the act amendatory of the same, should be sold at less than par, and in case the same could not be sold at or above par, the Secretary of the Treasury was authorized to issue Treasury notes in lieu thereof to an amount not exceeding $6,000,000, under the provisions and limitations contained in the act of October 12, 1837, as modified by the act of March 31, 1840. No notes authorized by this act were to be issued after April 15, 1843. The second section of the act of March 3, 1843, (5 Statutes, 614,) authorized the payment of interest on these notes after maturity.	1 and 2 years	At maturity...	6 per cent...	Par.....	6,000,000 00	3,025,554 89	(*)
TREASURY NOTES OF MARCH, 1843.							
The act of March 3, 1843, (5 Statutes, 614,) authorized the Secretary of the Treasury, if the wants of the public service require it, when any notes issued under the act of August 31, 1842, or any previous act of Congress, were redeemed at any time before July 1, 1844, to issue other notes to the same amount, under the limitations and provisions of the respective acts by which said notes were originally authorized and issued.	Indefinite...	At maturity...	1 mill and 4 per cent.	Par.....	Indefinite	1,806,950 00	*82,575 35

* Included in public-debt statements under the head of Treasury notes prior to 1846.

TABLE M.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rates of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF 1843.							
The act of March 3, 1843, (5 Statutes, 614,) authorized a loan in lieu of Treasury notes authorized by the same act, if, in the opinion of the President, it should be for the interest of the United States, the stock to be issued in redemption of Treasury notes outstanding, under the limitations, restrictions, and provisions contained in the act of April 15, 1842, except that no commissions were to be allowed and the stock issued redeemable at a period not longer than ten years from the issue thereof.	10 years.....	After July 1, 1853.	5 per cent ...	.01 to .0375 per cent. premium.	Indefinite	$7,004,231 35	.....
TREASURY NOTES OF 1846.							
The act of July 22, 1846, (9 Statutes, 39,) authorized the issue of Treasury notes in such sums as the exigencies of the Government might require, the amount outstanding at any one time not to exceed $10,000,000, to bear interest at not exceeding 6 per cent. per annum, redeemable one year from date. These notes were receivable in payment of all debts due the United States, including customs-duties.	1 year.....	One year from date.	1 mill and 5 2-5 per cent.	Par	$10,000,000 00	7,687,800 00	$6,000 00
LOAN OF 1846.							
The act of July 22, 1846, (9 Statutes, 39,) which provided for the issue of Treasury notes, authorized the President, if in his opinion it should be for the interest of the United States so to do, instead of issuing the whole amount of Treasury notes, such an amount of money as he might deem proper, in the same form and under the same restrictions, limitations, and provisions as are contained in the act of April 15, 1842, but the sum so borrowed, together with the Treasury notes that might be issued by virtue of the act, was not to exceed in the whole the sum of ten millions of dollars. The stock was to be redeemable at a period not longer than ten years from the issue thereof.	10 years.....	After November 12, 1856.	6 per cent ...	Par	10,000,000 00	4,999,149 45	.....
MEXICAN INDEMNITY.							
A proviso in the civil and diplomatic appropriation act of August 10, 1846, (9 Statutes, 94,) authorized the payment of the principal and interest of the fourth and fifth installments of the Mexican indemnities due April and July, 1844, by the issue of stock, with interest at 5 per cent., payable in five years.	5 years.....	April and July, 1849.	5 per cent ...	Par	350,000 00	303,573 92	1,104 91
TREASURY NOTES OF 1847.							
The act of January 28, 1847, (9 Statutes, 118,) authorized the issue of $23,000,000 Treasury notes, with interest at not exceeding 6 per cent. per	1 and 2 years.	After 60 days' notice.	5 2-5 and 6 per cent..	Par	23,000,000 00	26,122,100 00	950 00

annum, or the issue of stock for any portion of the amount, with interest at 6 per cent. per annum. The Treasury notes under this act were redeemable at the expiration of one or two years; and the interest was to cease at the expiration of sixty days' notice. These notes were receivable in payment of all debts due the United States, including customs-duties.							
LOAN OF 1847.							
The act of January 28, 1847, (9 Statutes, 118.) authorized the issue of $23,000,000 Treasury notes, with interest at not exceeding 6 per cent. per annum, or the issue of stock for any portion of the amount, with interest at 6 per cent. per annum, re-imbursable after December 31, 1867. Section 14 authorized the conversion of Treasury notes under this or any preceding act into like stock, which accounts for the apparent over-issue.	20 years.....	January 1, 1868.	6 per cent ...	.0125 to .02 per cent. premium.	23,000,000 00	28,207,000 00	1,250 00
BOUNTY-LAND SCRIP.							
The 9th section of the act of February 11, 1847, (9 Statutes, 125,) authorized the issue of land-warrants to soldiers of the Mexican war, or scrip, at the option of the soldiers, to bear 6 per cent. interest per annum, redeemable at the pleasure of the Government, by notice from the Treasury Department. Interest ceases July 1, 1849.	Indefinite ...	July 1, 1849 ...	6 per cent ...	Par	Indefinite	233,075 00	3,400 00
LOAN OF 1848.							
The act of March 31, 1848, (9 Statutes, 217.) authorized a loan of not exceeding $16,000,000, at an interest not exceeding 6 per cent. per annum, payable quarterly or semi-annually, re-imbursable at any time after twenty years from July 1, 1848; no stock to be sold below par.	20 years.....	July 1, 1868 ...	6 per cent ...	02 to 4 3 r. cent. premium.	16,600,000 00	16,000,000 00	.....
TEXAN INDEMNITY STOCK.							
The act of September 9, 1850, (9 Statutes, 447,) authorized the issue of $10 000.000 stock, with interest at 5 per cent. per annum, to the State of Texas, in satisfaction of all claims against the United States arising out of the annexation of the said State. The stock was to be redeemable at the end of fourteen years.	14 years.....	January 1, 1865	5 per cent ...	Par	10,000,000 00	5,000,000 00	21,000 00
TREASURY NOTES OF 1857.							
The act of December 23, 1857, (11 Statutes, 257,) authorized the issue of $20.000,000 in Treasury notes, $6,000,000 with interest at not exceeding 6 per cent. per annum, and the remainder with interest at the lowest rates offered by bidders, but not exceeding 6 per cent. per annum. These notes were redeemable at the expiration of one year, and interest was to cease at the expiration of sixty days' notice after maturity. They were receivable in payment of all debts due the United States, including customs-duties.	1 year.....	60 days' notice.	5 and 5½ per cent.	Par	20,000,000 00	20,000,000 00	1,900 00

TABLE M.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF 1858.							
The act of June 14, 1858, (11 Statutes, 365,) authorized a loan of $20,000,000, with interest at not exceeding 5 per cent. per annum, and redeemable any time after January 1, 1874.	15 years.....	January 1, 1874	5 per cent ...	Par	$20, 000, 000 00	$20, 000, 000 00	$268, 000 00
LOAN OF 1860.							
The act of June 22, 1860, (12 Statutes, 79,) authorized a loan of $21,000,000, (to be used in redemption of Treasury notes,) with interest at not exceeding 6 per cent. per annum, redeemable in not less than ten nor more than twenty years.	10 years.....	January 1, 1871	5 per cent ...	Par	21, 000, 000 00	7, 022, 000 00	10, 000 00
TREASURY NOTES OF 1860.							
The first section of the act of December 17, 1860, (12 Statutes, 121,) authorized the issue of Treasury notes for an amount not exceeding $10,000,000 at 6 per cent. per annum interest, redeemable at the expiration of one year from the date of the notes. The fourth section of the same act authorized the issue of such portion of the notes as might be deemed expedient to public creditors who would receive them at such rate of interest as might be offered by the lowest responsible bidders, after due advertisement; no bid to be received of less than ½ per cent. per annum.	1 year.....	1 year after date	6 to 12 per cent.	Par	10, 000, 000 00	10, 010, 900 00	.....
LOAN OF FEBRUARY, 1861, (1881s.)							
The act of February 8, 1861, (12 Statutes, 129,) authorized a loan of $25,000,000, with interest at not exceeding 6 per centum per annum, reimbursable in not less than ten nor more than twenty years from the date of the act.	10 or 20 yrs..	January 1, 1881	6 per cent ...	Par	25, 000, 000 00	18, 415, 000 00	18, 415, 000 00
TREASURY NOTES OF 1861.							
The act of March 2, 1861, (12 Statutes, 178,) authorized a loan of $10,000,000, with interest at not exceeding 6 per centum per annum, redeemable on three months' notice after July 1, 1871, and payable July 1, 1881. If proposals for the loan were not satisfactory, authority was given to issue the whole amount in Treasury notes, with interest at not exceeding 6 per centum per annum. The same act gave authority to substitute Treasury notes for the whole or any part of loans authorized at the time of the passage of this act. These notes were to be received in payment of all debts due the United States, including customs-duties, and were redeemable at any time within two years from the date of the act.	2 years..... 60 days.....	2 years after date. 60 days after date.	6 per cent ...	Par	22, 468, 100 00 12, 896, 350 00	35, 364, 450 00	3, 100 00

OREGON WAR DEBT.							
The act of March 2, 1861, (12 Statutes, 198,) appropriated $2,800,000 for the payment of expenses incurred by the Territories of Washington and Oregon in the suppression of Indian hostilities in the years 1855 and 1856. Section 4 of the act authorized the payment of these claims in bonds redeemable in twenty years, with interest at 6 per centum per annum.	20 years.....	July 1, 1881	6 per cent...	Par.....	2,800,000 00	1,090,650 00	945,000 00
LOAN OF JULY AND AUGUST, 1861, (1881s.)							
The act of July 17, 1861, (12 Statutes, 259,) authorized the issue of $250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861, (12 Statutes, 313,) authorized the issue of bonds, with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7.30 notes issued under the act of July 17, 1861. None of such bonds were to be issued for a sum less than $500, and the whole amount of them was not to exceed the whole amount of 7 30 notes issued under the above act of July 17. The amount issued in exchange for 7.30s was $139,321,200.	20 years.....	July 1, 1881	6 per cent...	Par.....	250,000,000 00	50,000,000 00 139,321,200 00	189,321,350 00
OLD DEMAND-NOTES.							
The act of July 17, 1861, (12 Statutes, 259,) authorized the issue of $50,000,000 Treasury notes, not bearing interest, of a less denomination than fifty dollars and not less than ten dollars, and payable on demand by the assistant treasurers at Philadelphia, New York, or Boston. The act of August 5, 1861, (12 Statutes, 313,) authorized the issue of these notes in denomination of five dollars; it also added the assistant treasurer at Saint Louis, and the designated depositary at Cincinnati to the places where these notes were made payable. The act of February 12, 1862, (12 Statutes, 338,) increased the amount of demand-notes authorized $10,000,000.	.....	On demand....	None	Par.....	60,000,000 00	60,000,000 00	66,917 50
SEVEN-THIRTIES OF 1861.							
The act of July 17, 1861, (12 Statutes, 259,) authorized a loan of $250,000,000, part of which was to be in Treasury notes, with interest at 7 3-10 per centum per annum, payable three years after date.	3 years.....	August 19 and October 1, 1864.	7 3-10 per ct.	Par.....	140,094,750 00	140,094,750 00	17,050 00
FIVE-TWENTIES OF 1862.							
The act of February 25, 1862, (12 Statutes, 345,) authorized a loan of $500,000,000, for the purpose of funding the Treasury notes and floating debt of the United States, and the issue of bonds therefor, with interest at 6 per centum per annum. These bonds were redeemable after five and payable twenty years from date. The act of March 3, 1864, (13 Statutes, 13,) authorized an additional issue of $11,000,000 of bonds to persons who subscribed for the loan on or before January 21, 1864. The act of January 28, 1865, (13 Statutes, 425,) authorized an additional issue of $4,000,000 of these bonds and their sale in the United States or Europe.	5 or 20 years.	May 1, 1867...	6 per cent...	Par.....	515,000,000 00	514,771,600 00	1,011,550 00

TABLE M.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LEGAL-TENDER NOTES.							
The act of February 25, 1862, (12 Statutes, 345,) authorized the issue of $150,000,000 United States notes, not bearing interest, payable to bearer, at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, $50,000,000 to be in lieu of demand-notes authorized by the act of July 17, 1861; these notes to be a legal tender. The act of July 11, 1862, (12 Statutes, 532,) authorized an additional issue of $150,000,000 United States Treasury notes, of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than $35,000,000 of a lower denomination than five dollars; these notes to be a legal tender. The act of March 3, 1863, (12 Statutes, 710,) authorized an additional issue of $150,000,000 United States notes, payable to bearer, of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender. The same act limited the time at which Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of $100,000,000 authorized by the resolution of January 17, 1863, (12 Statutes, 822.)	.....	On demand....	None	Par	$450,000,000 00	$915,420,031 00	$369,772,284 00
TEMPORARY LOAN.							
The act of February 25, 1862, (12 Statutes, 346,) authorized temporary-loan deposits of $25,000,000, for not less than thirty days, with interest at 5 per centum per annum, payable after ten days' notice. The act of March 17, 1862, (12 Statutes, 370,) authorized the increase of temporary-loan deposits to $50,000,000. The act of July 11, 1862, (12 Statutes, 532,) authorized a further increase of temporary-loan deposits to $100,000,000. The act of June 30, 1864, (13 Statutes, 218,) authorized a further increase of temporary-loan deposits to not exceeding $150,000,000, and an increase of the rate of interest to not exceeding 6 per centum per annum, or a decrease of the rate of interest on ten days' notice, as the public interest might require.	Not less than 30 days.	After ten days' notice.	4, 5, and 6 per cent.	Par.....	150,000,000 00	.....	3,060 00
CERTIFICATES OF INDEBTEDNESS.							
The act of March 1, 1862, (12 Statutes, 352,) authorized the issue of certificates of indebtedness to public creditors who might elect to receive them, to bear interest at the rate of 6 per centum per annum, and payable one year from date, or earlier, at the option of the Government. The act of May 17, 1862, (12 Statutes, 370,) authorized the issue of these certificates in payment of disbursing officers' checks. The act of March 3, 1863, (12 Statutes, 710,) made the interest payable in lawful money.	1 year.....	1 year after date.	6 per cent...	Par.....	No limit.....	561,753,241 65	5,000 00

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FRACTIONAL CURRENCY.							
The act of July 17, 1862, (12 Statutes, 592,) authorized the use of postal and other stamps as currency, and made them receivable in payment of all dues to the United States less than five dollars. The fourth section of the act of March 3, 1863, (12 Statutes, 711,) authorized the issue of fractional notes in lieu of postal and other stamps and postal currency; made them exchangeable in sums not less than three dollars for United States notes, and receivable for postage and revenue stamps, and in payment of dues to the United States, except duties on imports, less than five dollars; and limited the amount to $50,000,000. The fifth section of the act of June 30, 1864, (13 Statutes, 220,) authorized an issue of $50,000,000 in fractional currency, and provided that the whole amount of these notes outstanding at any one time should not exceed this sum.	.....	On presentation.	None.....	Par	50,000,000 00	293,615,663 45	34,446,595 39
LOAN OF 1863.							
The act of March 3, 1863, (12 Statutes, 709,) authorized a loan of $900,000,000, and the issue of bonds, with interest at not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864, (13 Statutes, 219,) repeals so much of the preceding act as limits the authority thereunder to the current fiscal year, and also repeals the authority altogether except as relates to $75,000,000 of bonds already advertised for.	17 years.....	ly 1, 1881 ...	6 per cent ...	Average premium of 4.13.	75,000,000 00	75,000,000 00	75,000,000 00
ONE-YEAR NOTES OF 1863.							
The act of March 3, 1863, (12 Statutes, 710,) authorized the issue of $400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.	1 year.....	1 year after date.	5 per cent ..	Par	400,000,000 00	44,520,000 00	61,055 00
TWO-YEAR NOTES OF 1863.							
The act of March 3, 1863, (12 Statutes, 710,) authorized the issue of $[illegible]00,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.	2 years	2 years after date.	5 per cent ...	Par	[illegible]0,000 00	166,480,000 00	43,650 00
COIN-CERTIFICATES.							
The fifth section of the act of March 3, 1863, (12 Statutes, 711,) authorized the deposit of gold coin and bullion with the Treasurer or any assistant treasurer, in sums not less than $20, and the issue of certificates therefor in denominations the same as United States notes; also authorized the issue of these certificates in payment of interest on the public debt. It limits the amount of them to not more than 20 per centum of the amount of coin and bullion in the Treasury, and directs their receipt in payment for duties on imports.	.....	On demand....	None.....	Par	Indefinite.....	562,776,400 00	28,681,400 00

TABLE M.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
COMPOUND-INTEREST NOTES.							
The act of March 3, 1863, (12 Statutes, 709,) authorized the issue of $400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, in lawful money, payable not more than three years from date, and to be a legal tender for their face value. The act of June 30, 1864, (13 Statutes, 218,) authorized the issue of $200,000,000 Treasury notes, of any denomination not less than $10, payable not more than three years from date, or redeemable at any time after three years, with interest at not exceeding 7 3-10 per centum, payable in lawful money at maturity, and made them a legal tender for their face value to the same extent as United States notes; $177,045,770 of the amount issued was in redemption of 5 per cent. notes.	3 years.....	June 10, 1867, and May 15, 1868.	6 per cent. compound.	Par	$400,000,000 00	$266,595,440 00	$328,760 00
TEN-FORTIES OF 1864.							
The act of March 3, 1864, (13 Statutes, 13,) authorized the issue of $200,000,000 bonds, at not exceeding 6 per centum per annum, redeemable after five and payable not more than forty years from date, in coin.	10 or 40 years.	March 1, 1874.	5 per cent.,..	Par to 7 per c't. prem.	200,000,000 00	196,117,300 00	194,566,300 00
FIVE-TWENTIES OF MARCH, 1864.							
The act of March 3, 1864, (13 Statutes, 13,) authorized the issue of $200,000,000 bonds, at not exceeding 6 per centum per annum, redeemable after five and payable not more than forty years from date, in coin.	5 or 20 years.	Nov. 1, 1869...	6 per cent....	Par	.....	3,882,500 00	6,000 00
FIVE-TWENTIES OF JUNE, 1864.							
The act of June 30, 1864, (13 Statutes, 218,) authorized a loan of $400,000,000, and the issue therefor of bonds redeemable not less than five nor more than thirty (or forty, if deemed expedient) years from date, with interest at not exceeding 6 per centum per annum, payable semi-annually in coin.	5 or 20 years.	Nov. 1, 1869...	6 per cent....	Par	400,000,000 00	125,561,300 00	1,854,100 00
SEVEN-THIRTIES OF 1864 AND 1865.							
The act of June 30, 1864, (13 Statutes, 218,) authorized the issue of $200,000,000 Treasury notes, of not less than $10 each, payable at not more than three years from date, or redeemable at any time after three years, with interest at not exceeding 7 3-10 per centum per annum. The act of March 3, 1865, (13 Statutes, 408.) authorized a loan of $600,000,000, and the issue therefor of bonds or Treasury notes; the notes to be of denominations of not less than $50, with interest in lawful money at not more than 7 3-10 per centum per annum.	3 years....	Aug. 15, 1867. June 15, 1868. July 15, 1868.	7 3-10 per ct.	Par	800,000,000 00	829,992,500 00	183,800 00

NAVY PENSION-FUND.							
The act of July 1, 1864, (13 Statutes, 414,) authorized the Secretary of the Navy to invest in registered securities of the United States so much of the Navy pension-fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868, (15 Statutes, 170,) makes the interest on this fund 3 per centum per annum in lawful money, and confines its use to the payment of naval pensions exclusively.	Indefinite....	.....	3 per cent....	Par	Indefinite	14, 000, 000 00	14, 000, 000 00
FIVE-TWENTIES OF 1865.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of $600,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than $50, payable not more than forty years from date of issue, or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7 3-10 per centum per annum when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.	5 or 20 years	Nov. 1, 1870...	6 per cent....	Par	203, 327, 250 00	203, 327, 250 00	150, 745, 100 00
CONSOLS OF 1865.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of $600,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than $50, payable not more than forty years from date of issue or after any period not less than five years, interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7 3-10 per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.	5 or 20 years.	July 1, 1870...	6 per cent....	Par	332, 998, 950 00	332, 998, 950 00	202, 663, 100 00
CONSOLS OF 1867.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of $600,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than $50, payable not more than forty years from date of issue or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7 3-10 per centum per	5 or 20 years.	July 1, 1872...	6 per cent....	Par	379, 602, 350 00	379, 616, 050 00	310, 622, 750 00

TABLE M.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
CONSOLS OF 1867—Continued.							
annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April, 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.							
CONSOLS OF 1868.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of $600,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than $50, payable not more than forty years from the date of issue or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7 3-10 per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.	5 or 20 years.	July 1, 1873 ...	6 per cent ...	Par	$42, 539, 350 00	$42, 539, 350 00	$37, 473, 800 00
THREE-PER-CENT. CERTIFICATES.							
The act of March 3, 1867, (14 Statutes, 558,) authorized the issue of $50,000,000 in temporary-loan certificates of deposit, with interest at 3 per centum per annum, payable in lawful money, on demand, to be used in redemption of compound-interest notes. The act of July 25, 1868, (15 Statutes, 183,) authorized $25,000,000 additional of these certificates, for the sole purpose of redeeming compound-interest notes.	Indefinite ...	On demand....	3 per cent ...	Par	75, 000, 000 00	85, 150, 000 00	5, 000 00
CERTIFICATES OF INDEBTEDNESS OF 1870.							
The act of July 8, 1870, (16 Statutes, 197,) authorized the issue of certificates of indebtedness, payable five years after date, with interest at 4 per centum per annum, payable semi-annually, principal and interest, in lawful money, to be hereafter appropriated and provided for by Congress. These certificates were issued, one-third to the State of Maine	5 years.....	Sept. 1, 1875...	4 per cent ...	Par	678, 362 41	678, 362 41	678, 000 00

and two-thirds to the State of Massachusetts, both for the use and benefit of the European and North American Railway Company, and were in full adjustment and payment of any and all claims of said States or railway company for moneys expended (or interest thereon) by the State of Massachusetts on account of the war of 1812-'15.							
FUNDED LOAN OF 1881.							
The act of July 14, 1870, (16 Statutes, 272,) authorizes the issue of $200,000,000 at 5 per centum, $300,000,000 at 4½ per centum, and $1,000,000,000 at 4 per centum, principal and interest payable in coin of the present standard value, at the pleasure of the United States Government, after ten years for the 5 per cents; after fifteen years for the 4½ per cents; and after thirty years for the 4 per cents; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. The act of January 20, 1871, (16 Statutes, 399,) increases the amount of 5 per cents to $500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.	10 years.....	May 1, 1881....	5 per cent ...	Par	500,000,000 00	412,306,450 00	516,859,500 00
CERTIFICATES OF DEPOSIT.							
The act of June 8, 1872, (17 Statutes, 336,) authorizes the deposit of United States notes without interest by banking associations in sums not less than $10,000, and the issue of certificates therefor in denominations of not less than $5,000; which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the settlement of clearing-house balances at the places where the deposits therefor were made, and that the United States notes for which such certificates were issued, or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.	Indefinite ...	On demand....	None.....	Par	No limit.....	137,675,000 00	32,840,000 00
							2,180,395,067 15

TABLE N.—*Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific railway companies under the acts of July 1, 1862, (12 Statutes, 492,) and July 2, 1864, (13 Statutes, 359.)*

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific railway companies.
On July 1, 1865:								
Central Pacific	$1,258,000 00		$37,740 00	$37,740 00				$37,740 00
Kansas Pacific								
Union Pacific								
Central Branch Union Pacific								
Western Pacific								
Sioux City and Pacific								
	1,258,000 00		37,740 00	37,740 00				37,740 00
On January 1, 1866:								
Central Pacific	2,362,000 00	$37,740 00	55,056 83	92,796 83				92,796 83
Kansas Pacific	640,000 00		6,417 53	6,417 53				6,417 53
Union Pacific								
Central Branch Union Pacific								
Western Pacific								
Sioux City and Pacific								
	3,002,000 00	37,740 00	61,474 36	99,214 36				99,214 36
On July 1, 1866:								
Central Pacific	3,002,000 00	92,796 83	83,169 03	175,965 86				175,965 86
Kansas Pacific	1,360,000 00	6,417 53	33,026 56	39,444 09				39,444 09
Union Pacific	1,680,000 00		19,917 09	19,917 09				19,917 09
Central Branch Union Pacific								
Western Pacific								
Sioux City and Pacific								
	6,042,000 00	99,214 36	136,112 68	235,327 04				235,327 04
On January 1, 1867:								
Central Pacific	3,962,000 00	175,965 86	111,837 51	287,803 37				287,803 37
Kansas Pacific	2,080,000 00	39,444 09	55,186 84	94,630 93				94,630 93
Union Pacific	4,320,000 00	19,917 09	97,755 65	117,672 74				117,672 74
Central Branch Union Pacific	640,000 00		10,099 74	10,099 74				10,099 74
Western Pacific								
Sioux City and Pacific								
	11,002,000 00	235,327 04	274,879 74	510,206 78				510,206 78

On July 1, 1867:								
Central Pacific	4,000,000 00	387,803 37	136,534 50	424,337 87	$22,849 07	$401,488 80		$401,488 80
Kansas Pacific	3,360,000 00	94,630 93	78,054 29	173,285 22	27,414 40	145,840 82		145,840 82
Union Pacific	5,580,000 00	117,679 74	147,826 87	265,499 61		265,499 61		265,499 61
Central Branch Union Pacific	960,000 00	10,099 74	22,408 75	32,508 49		32,508 49		32,508 49
Western Pacific	320,000 00		8,206 03	8,206 03		8,206 03		8,206 03
Sioux City and Pacific								
	14,762,000 00	510,206 78	393,630 44	903,837 22	50,263 47	853,543 75		853,543 75
On January 1, 1868:								
Central Pacific	6,074,000 00	424,337 87	145,613 83	569,951 70	29,899 07	540,052 63		540,052 63
Kansas Pacific	4,880,000 00	173,285 22	122,580 26	295,865 48	148,935 26	146,930 22		146,930 22
Union Pacific	8,160,000 00	265,499 61	210,562 28	476,061 89	249,191 98	226,869 91		226,869 91
Central Branch Union Pacific	1,280,000 00	32,508 49	30,325 50	62,833 99		62,833 99		62,833 99
Western Pacific	320,000 00	8,206 03	9,600 00	17,806 03		17,806 03		17,806 03
Sioux City and Pacific								
	20,714,000 00	903,837 22	518,681 87	1,422,519 09	428,026 31	994,492 78		994,492 78
On July 1, 1868:								
Central Pacific	7,020,000 00	569,951 70	185,641 16	755,592 86	36,949 07	718,643 79		718,643 79
Kansas Pacific	6,080,000 00	295,865 48	165,258 16	461,123 64	266,367 71	194,755 93		194,755 93
Union Pacific	12,957,000 00	476,061 89	288,593 86	764,655 75	524,853 03	243,802 72		243,802 72
Central Branch Union Pacific	1,600,000 00	62,833 99	46,974 27	109,808 26		109,808 26		109,808 26
Western Pacific	320,000 00	17,806 03	9,600 00	27,406 03		27,406 03		27,406 03
Sioux City and Pacific	1,112,000 00		19,603 76	19,603 76		19,603 76		19,603 76
	29,089,000 00	1,422,519 09	715,671 21	2,138,190 30	828,169 81	1,314,020 49		1,314,020 49
On January 1, 1869:								
Central Pacific	16,684,000 00	755,592 86	347,193 73	1,102,786 59	46,158 10	1,056,628 49		1,056,628 49
Kansas Pacific	6,303,000 00	461,123 64	184,599 45	645,723 09	368,406 97	277,316 12		277,316 12
Union Pacific	24,078,000 00	764,655 75	549,109 77	1,313,765 52	719,214 87	594,550 65		594,550 65
Central Branch Union Pacific	1,600,000 00	109,808 26	48,000 00	157,808 26		157,808 26		157,808 26
Western Pacific	320,000 00	27,406 03	9,600 00	37,006 03		37,006 03		37,006 03
Sioux City and Pacific	1,112,000 00	19,603 76	33,360 00	52,963 76	16 27	52,947 49		52,947 49
	50,097,000 00	2,138,190 30	1,171,862 95	3,310,053 25	1,133,796 21	2,176,257 04		2,176,257 04
On July 1, 1869:								
Central Pacific	22,789,000 00	1,102,786 59	616,429 59	1,719,216 18	72,666 99	1,646,549 19		1,646,549 19
Kansas Pacific	6,303,000 00	645,723 09	189,090 00	834,813 09	546,569 10	288,243 99		288,243 99
Union Pacific	25,998,000 00	1,313,765 52	768,104 37	2,081,869 89	906,446 11	1,175,423 78		1,175,423 78
Central Branch Union Pacific	1,600,000 00	157,808 26	48,000 00	205,808 26	3,490 79	202,317 47		202,317 47
Western Pacific	320,000 00	37,006 03	9,600 00	46,606 03		46,606 03		46,606 03
Sioux City and Pacific	1,628,320 00	52,963 76	43,514 93	96,508 69	16 27	96,492 42		96,492 42
	58,638,320 00	3,310,053 25	1,674,768 89	4,984,822 14	1,529,189 26	3,455,632 88		3,455,632 88

TABLE N.—*Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific railway companies, &c.*—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific railway companies.
On January 1, 1870:								
Central Pacific	$25,881,000 00	$1,719,216 18	$772,528 08	$2,491,744 26	$116,765 86	$2,374,978 40	.....	$2,374,978 40
Kansas Pacific	6,303,000 00	834,813 09	189,090 00	1,023,903 09	631,224 99	392,678 10	.....	392,678 10
Union Pacific	27,075,000 00	2,081,869 89	809,859 96	2,891,729 85	1,107,427 54	1,784,302 31	.....	1,784,302 31
Central Branch Union Pacific	1,600,000 00	205,808 26	48,000 00	253,808 26	5,301 92	248,506 34	.....	248,506 34
Western Pacific	1,648,000 00	46,606 03	26,682 73	73,288 76	.....	73,288 76	.....	73,288 76
Sioux City and Pacific	1,628,320 00	96,508 69	48,849 60	145,358 29	369 40	144,988 89	.....	144,988 89
	64,135,320 00	4,984,822 14	1,895,010 37	6,879,832 51	1,861,089 71	5,018,742 80	.....	5,018,742 80
On July 1, 1870:								
Central Pacific	25,881,000 00	2,491,744 26	770,023 58	3,261,767 84	164,054 17	3,097,713 67	$155,730 40	3,253,444 07
Kansas Pacific	6,303,000 00	1,023,903 09	189,090 00	1,212,993 09	684,359 12	528,633 97	28,717 58	557,351 55
Union Pacific	27,075,000 00	2,891,729 85	821,641 20	3,713,371 05	1,289,576 67	2,423,794 18	67,767 69	2,491,561 87
Central Branch Union Pacific	1,600,000 00	253,808 26	48,000 00	301,808 26	7,401 92	294,406 34	17,857 43	312,263 77
Western Pacific	1,970,000 00	73,288 76	57,908 60	131,197 36	.....	131,197 36	4,274 71	135,472 07
Sioux City and Pacific	1,628,320 00	145,358 29	48,849 60	194,207 89	396 08	193,811 81	5,154 20	198,966 01
	64,457,320 00	6,879,832 51	1,935,512 98	8,815,345 49	2,145,788 16	6,669,557 33	279,502 01	6,949,059 34
On January 1, 1871:								
Central Pacific	25,881,000 00	3,261,767 84	776,430 00	4,038,197 84	241,638 70	3,796,559 14	326,995 81	4,123,554 95
Kansas Pacific	6,303,000 00	1,212,993 09	189,090 00	1,402,083 09	768,148 66	633,934 43	56,879 25	690,813 68
Union Pacific	27,236,512 00	3,713,371 05	817,095 36	4,530,466 41	1,434,952 33	3,095,514 08	194,389 56	3,289,903 64
Central Branch Union Pacific	1,600,000 00	301,808 26	48,000 00	349,808 26	7,401 92	342,406 34	35,410 83	377,817 17
Western Pacific	1,970,000 00	131,197 36	59,100 00	190,297 36	8,281 25	182,016 11	10,598 09	192,614 20
Sioux City and Pacific	1,628,320 00	194,207 89	48,849 60	243,057 49	396 08	242,661 41	15,762 43	258,423 84
	64,618,832 00	8,815,345 49	1,938,564 96	10,753,910 45	2,460,818 94	8,293,091 51	640,035 97	8,933,127 48
On July 1, 1871:								
Central Pacific	25,881,000 00	4,038,197 84	776,430 00	4,814,627 84	343,266 90	4,471,360 94	449,753 57	4,921,114 51
Kansas Pacific	6,303,000 00	1,402,083 09	189,090 00	1,591,173 09	857,330 93	733,842 16	76,932 82	810,774 98
Union Pacific	27,236,512 00	4,530,466 41	817,095 36	5,347,561 77	1,755,303 15	3,592,258 62	289,874 27	3,882,132 89
Central Branch Union Pacific	1,600,000 00	349,808 26	48,000 00	397,808 26	9,276 92	388,531 34	46,725 32	435,256 66
Western Pacific	1,970,000 00	190,297 36	59,100 00	249,397 36	8,281 25	241,116 11	16,376 52	257,492 63
Sioux City and Pacific	1,628,320 00	243,057 49	48,849 60	291,907 09	401 88	291,505 21	23,515 13	315,020 34
	64,618,832 00	10,753,910 45	1,938,564 96	12,692,475 41	2,973,861 03	9,718,614 38	903,177 63	10,621,792 01

On January 1, 1872:								
Central Pacific	25, 881, 000 00	4, 814, 627 84	776, 430 00	5, 591, 057 84	422, 556 33	5, 168, 501 51	505, 968 12	5, 764, 469 63
Kansas Pacific	6, 303, 000 00	1, 591, 173 09	189, 090 00	1, 780, 263 09	937, 920 30	852, 433 79	100, 979 17	953, 705 96
Union Pacific	27, 236, 512 00	5, 347, 561 77	817, 095 36	6, 164, 657 13	1, 964, 850 08	4, 199, 807 05	402, 429 22	4, 602, 236 27
Central Branch Union Pacific	1, 600, 000 00	397, 808 26	48, 000 00	445, 808 26	9, 276 92	436, 531 34	59, 783 02	496, 314 36
Western Pacific	1, 970, 000 00	249, 397 36	59, 100 00	308, 497 36	9, 350 25	299, 147 11	24, 078 99	323, 226 03
Sioux City and Pacific	1, 628, 320 00	291, 907 09	48, 849 60	340, 756 69	401 88	340, 354 81	32, 965 74	373, 320 55
	64, 618, 832 00	12, 692, 475 41	1, 938, 564 96	14, 631, 040 37	3, 334, 864 76	11, 296, 775 61	1, 215, 497 19	12, 512, 272 80
On July 1, 1872:								
Central Pacific	25, 885, 120 00	5, 591, 057 84	777, 318 23	6, 368, 376 07	527, 025 39	5, 841, 350 68	766, 898 68	6, 608, 249 36
Kansas Pacific	6, 303, 000 00	1, 780, 263 09	189, 090 00	1, 969, 353 09	973, 904 69	995, 448 40	128, 262 25	1, 123, 710 65
Union Pacific	27, 236, 512 00	6, 164, 657 13	817, 095 36	6, 981, 752 49	2, 181, 989 43	4, 799, 763 06	537, 973 22	5, 337, 736 28
Central Branch Union Pacific	1, 600, 000 00	445, 808 26	48, 000 00	493, 808 26	15, 839 42	477, 968 84	74, 538 53	552, 507 37
Western Pacific	1, 970, 560 00	308, 497 36	59, 181 98	367, 679 34	9, 350 25	358, 329 09	33, 775 70	392, 104 79
Sioux City and Pacific	1, 628, 320 00	340, 756 69	48, 849 60	389, 606 29	825 60	388, 780 69	44, 165 12	432, 945 81
	64, 623, 512 00	14, 631, 040 37	1, 939, 535 17	16, 570, 575 54	3, 708, 934 78	12, 861, 640 76	1, 585, 613 50	14, 447, 254 26
On January 1, 1873:								
Central Pacific	25, 885, 120 00	6, 368, 376 07	776, 553 60	7, 144, 929 67	614, 057 06	6, 530, 872 61	963, 723 26	7, 494, 595 87
Kansas Pacific	6, 303, 000 00	1, 969, 353 09	189, 090 00	2, 158, 443 09	1, 067, 179 03	1, 091, 264 06	160, 631 78	1, 251, 895 84
Union Pacific	27, 236, 512 00	6, 981, 752 49	817, 095 36	7, 798, 847 85	2, 296, 875 90	5, 501, 971 95	696, 737 82	6, 198, 709 77
Central Branch Union Pacific	1, 600, 000 00	493, 808 26	48, 000 00	541, 808 26	17, 714 42	524, 093 84	91, 093 42	615, 187 26
Western Pacific	1, 970, 560 00	367, 679 34	59, 116 80	426, 796 14	9, 350 25	417, 445 89	45, 538 84	462, 984 73
Sioux City and Pacific	1, 628, 320 00	389, 606 29	48, 849 60	438, 455 89	825 69	437, 630 20	57, 153 49	494, 783 69
	64, 623, 512 00	16, 570, 575 54	1, 938, 705 36	18, 509, 280 90	4, 006, 002 35	14, 503, 278 55	2, 014, 878 61	16, 518, 157 16
On July 1, 1873:								
Central Pacific	25, 885, 120 00	7, 144, 929 67	776, 553 60	7, 921, 483 27	725, 037 15	7, 196, 446 12	1, 186, 138 37	8, 382, 584 49
Kansas Pacific	6, 303, 000 00	2, 158, 443 09	189, 090 00	2, 347, 533 09	1, 082, 195 36	1, 265, 337 73	197, 874 38	1, 463, 212 11
Union Pacific	27, 236, 512 00	7, 798, 847 85	817, 095 36	8, 615, 943 21	2, 383, 019 67	6, 232, 923 54	881, 268 16	7, 114, 191 70
Central Branch Union Pacific	1, 600, 000 00	541, 808 26	48, 000 00	589, 808 26	18, 651 92	571, 156 34	109, 529 94	680, 686 28
Western Pacific	1, 970, 560 00	426, 796 14	59, 116 80	485, 912 94	9, 367 00	476, 545 94	59, 428 02	535, 973 96
Sioux City and Pacific	1, 628, 320 00	438, 455 89	48, 849 60	487, 305 49	4, 869 72	482, 435 77	71, 947 61	554, 383 38
	64, 623, 512 00	18, 509, 280 90	1, 938, 705 36	20, 447, 986 26	4, 223, 140 82	16, 224, 845 44	2, 506, 186 48	18, 731, 031 92
On January 1, 1874:								
Central Pacific	25, 885, 120 00	7, 921, 483 27	776, 553 60	8, 698, 036 87	808, 671 30	7, 889, 365 57	1, 437, 486 68	9, 326, 852 25
Kansas Pacific	6, 303, 000 00	2, 347, 533 09	189, 090 00	2, 536, 623 09	1, 206, 033 28	1, 330, 589 81	240, 274 81	1, 570, 864 62
Union Pacific	27, 236, 512 00	8, 615, 943 21	817, 095 36	9, 433, 038 57	2, 613, 354 34	6, 819, 684 23	1, 090, 997 23	7, 910, 681 46
Central Branch Union Pacific	1, 600, 000 00	589, 808 26	48, 000 00	637, 808 26	21, 893 27	615, 914 99	129, 863 46	745, 778 45
Western Pacific	1, 970, 560 00	485, 912 94	59, 116 80	545, 029 74	9, 367 00	535, 662 74	75, 507 24	611, 169 98
Sioux City and Pacific	1, 628, 320 00	487, 305 49	48, 849 60	536, 155 09	6, 735 54	529, 419 55	88, 557 31	617, 976 86
	64, 623, 512 00	20, 447, 986 26	1, 938, 705 36	22, 386, 691 62	4, 666, 054 73	17, 720, 636 89	3, 062, 686 73	20, 783, 323 62

TABLE N.—*Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific railway companies, &c.*—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific railway companies.
On July 1, 1874:								
Central Pacific	$25,885,120 00	$8,698,036 87	$776,553 60	$9,474,590 47	$1,099,542 23	$8,375,048 24	$1,712,114 30	$10,087,162 54
Kansas Pacific	6,303,000 00	2,536,623 09	189,090 00	2,725,713 09	1,291,592 26	1,434,120 83	286,568 96	1,720,689 79
Union Pacific	27,236,512 00	9,433,038 57	817,095 36	10,250,133 93	2,816,174 10	7,433,959 83	1,325,779 64	8,759,739 47
Central Branch Union Pacific	1,600,000 00	637,808 26	48,000 00	685,808 26	27,549 50	658,258 76	152,132 79	810,391 55
Western Pacific	1,970,560 00	545,029 74	59,116 80	604,146 54	9,367 00	594,779 54	93,842 34	688,621 88
Sioux City and Pacific	1,628,320 00	536,155 09	48,849 60	585,004 69	7,811 29	577,193 40	107,084 60	684,278 00
	64,623,512 00	22,386,691 62	1,938,705 36	24,325,396 98	5,252,036 38	19,073,360 60	3,677,522 63	22,750,883 23
On January 1, 1875:								
Central Pacific	25,885,120 00	9,474,590 47	776,553 60	10,251,144 07	1,164,814 98	9,086,329 09	2,013,565 89	11,099,894 98
Kansas Pacific	6,303,000 00	2,725,713 09	189,090 00	2,914,803 09	1,327,722 26	1,587,080 83	337,269 08	1,924,349 91
Union Pacific	27,236,512 00	10,250,133 93	817,095 36	11,067,229 29	3,060,155 48	8,007,073 81	1,585,863 94	9,592,937 75
Central Branch Union Pacific	1,600,000 00	685,808 26	48,000 00	733,808 26	31,924 50	701,883 76	176,395 13	878,278 89
Western Pacific	1,970,560 00	604,146 54	59,116 80	663,263 34	9,367 00	653,896 34	114,501 00	768,397 34
Sioux City and Pacific	1,628,320 00	585,004 69	48,849 60	633,854 29	7,853 90	626,000 39	127,612 51	753,612 90
	64,623,512 00	24,325,396 98	1,938,705 36	26,264,102 34	5,601,838 12	20,662,264 22	4,355,207 55	25,017,471 77
On July 1, 1875:								
Central Pacific	25,885,120 00	10,251,144 07	776,553 60	11,027,697 67	1,166,667 51	9,861,030 16	2,346,542 93	12,207,573 09
Kansas Pacific	6,303,000 00	2,914,803 09	189,090 00	3,103,893 09	1,403,884 21	1,700,008 88	393,877 82	2,093,886 70
Union Pacific	27,236,512 00	11,067,229 29	817,095 36	11,884,324 65	3,504,826 14	8,379,498 51	1,868,193 03	10,247,691 54
Central Branch Union Pacific	1,600,000 00	733,808 26	48,000 00	781,808 26	39,424 50	742,383 76	202,655 14	945,038 90
Western Pacific	1,970,560 00	663,263 34	59,116 80	722,380 14	9,367 00	713,013 14	137,552 91	850,566 05
Sioux City and Pacific	1,628,320 00	633,854 29	48,849 60	682,703 89	10,141 93	672,561 96	150,200 39	822,762 35
	64,623,512 00	26,264,102 34	1,938,705 36	28,202,807 70	6,134,311 29	22,068,496 41	5,099,022 22	27,167,518 63
On January 1, 1876:								
Central Pacific	25,885,120 00	11,027,697 67	776,553 60	11,804,251 27	1,191,765 86	10,612,485 41	2,712,527 92	13,325,013 33
Kansas Pacific	6,303,000 00	3,103,893 09	189,090 00	3,292,983 09	1,440,664 84	1,852,318 25	455,846 99	2,308,165 24
Union Pacific	27,236,512 00	11,884,324 65	817,095 36	12,701,420 01	3,943,715 65	8,757,704 36	2,170,415 23	10,928,119 59

Central Branch Union Pacific	1,600,000 00	781,808 26	48,000 00	829,808 26	44,408 05	785,400 21	230,955 19	1,016,355 40
Western Pacific	1,970,560 00	732,180 14	59,116 80	781,496 94	9,367 00	772,129 94	163,069 89	935,199 83
Sioux City and Pacific	1,628,320 00	682,703 89	48,849 60	731,553 49	39,005 96	692,547 53	174,873 65	867,421 18
	64,623,512 00	28,202,807 70	1,938,705 36	30,141,513 06	668,927 36	23,472,585 70	5,907,688 87	29,380,274 57
On July 1, 1876:								
Central Pacific	25,885,120 00	11,804,251 27	776,553 60	12,580,804 87	1,231,213 76	11,349,591 11	3,112,076 38	14,461,667 49
Kansas Pacific	6,303,000 00	3,292,983 09	189,090 00	3,482,073 09	1,448,327 39	2,033,745 70	525,021 79	2,558,767 49
Union Pacific	27,236,512 00	12,701,420 01	817,095 36	13,518,515 37	4,079,704 77	9,438,810 60	2,496,152 67	11,934,963 27
Central Branch Union Pacific	1,600,000 00	829,808 26	48,000 00	877,808 26	44,408 05	833,400 21	261,445 84	1,094,846 05
Western Pacific	1,970,560 00	781,496 94	59,116 80	840,613 74	9,367 00	831,246 74	191,125 89	1,022,372 63
Sioux City and Pacific	1,628,320 00	731,553 49	48,849 60	780,403 09	39,470 28	740,932 81	200,893 52	941,826 33
	64,623,512 00	30,141,513 06	1,938,705 36	32,080,218 42	6,852,491 25	25,227,727 17	6,786,716 09	32,014,443 26

TABLE O.—*Returns, by judgment of the United States Court of Claims, of proceeds of property seized as captured or abandoned, under the act of March* 12, 1863, *paid from July* 1, 1875, *to June* 30, 1876.

Date.	To whom paid.	Amount.
July 15, 1875	John Hughes, guardian of Sophia B. Moore	$13,497 50
Aug. 4, 1875	John D. Swain	2,326 45
Aug. 10, 1875	John L. Villalonga	40,588 75
Aug. 25, 1875	Evelina M. Hammett	6,158 35
Aug. 25, 1875	Alfred W. Brien	7,102 00
Aug. 25, 1875	Thomas A. Marshall	3,906 10
Aug. 25, 1875	John H. Newman	8,877 50
Aug. 25, 1875	John Willis	22,193 75
Aug. 25, 1875	E. B. Willis	7,102 00
Aug. 25, 1875	Clarissa Young	20,595 80
Aug. 26, 1875	Emma J. Jones	17,755 00
Aug. 26, 1875	Armistead Burwell	20,950 90
Aug. 26, 1875	James Stewart	12,428 50
Aug. 26, 1875	Hiram Harrison	35,510 00
Aug. 30, 1875	Juliet Glass	3,195 90
Aug. 30, 1875	Nanette Switzer, (late Abell)	8,173 81
Aug. 30, 1875	Jane and Thomas H. Jett, executors of T. H. Jett	4,438 75
Sept. 1, 1875	Thomas Y. Berry, administrator of Thomas Berry	26,454 95
Sept. 1, 1875	William E. Hall	53,265 00
Sept. 1, 1875	Benjamin Harwood	13,316 25
Sept. 1, 1875	James A. Hutchinson	7,457 10
Sept. 1, 1875	Alexander Hutchinson	23,081 50
Sept. 1, 1875	B. G. Humphrey, administrator of Ann M. Ragsdale	17,755 00
Sept. 1, 1875	John R. McAlpine	17,755 00
Sept. 1, 1875	John Taylor, administrator of Mary P. Marye	7,989 75
Sept. 1, 1875	Duff Green	3,373 45
Sept. 1, 1875	Richard Taylor	1,065 30
Sept. 4, 1875	John L. Hebron	5,326 50
Sept. 9, 1875	Ann Eliza Routh	13,316 25
Sept. 10, 1875	Edward T. Parker, administrator of John K. Elgee	261,163 24
Oct. 1, 1875	Isaac R. Wade	3,728 55
Oct. 22, 1875	Thomas Kidd, administrator of Mathew A. Bolls	11,363 20
Nov. 13, 1875	William Dean & Co	53,475 65
Dec. 23, 1875	James Meagher	14,759 90
Dec. 23, 1875	Mary J. Davie	1,295 23
May 3, 1876	Benjamin Roach	8,911 83
May 15, 1876	Louisa C. Medway	255 11
May 17, 1876	Mary B. Habersham, executrix of Robert Habersham	17,847 83
May 26, 1876	William F. Smith	1,679 55
May 26, 1876	Ellen D. Batchelor	9,055 05
May 26, 1876	George Hawkins	2,663 25
May 26, 1876	E. K. McLean	3,728 55
May 26, 1876	Charlotte Spear	12,428 50
May 26, 1876	J. J. Cowan, administrator of John Cowan	21,306 00
May 26, 1876	Thomas Kidd	85,224 00
May 26, 1876	J. J. Cowan, administrator of Sarah Cowan	8,522 40
May 26, 1876	J. Reese Cook	7,102 00
May 26, 1876	J. B. Brabston	5,681 60
May 27, 1876	John B. Raymond, assignee of J. W. Maybin	71,020 00
June 19, 1876	Hannah Bodenheim, executrix of Henry Bodenheim	15,979 50
June 26, 1876	Theodore Basch	525 99
	Total	1,042,674 04

TABLE P.—*Judgments of the United States Court of Claims for proceeds of property seized as captured or abandoned, under the act of March* 12, 1863, *rendered but not paid during the fiscal year ended June* 30, 1876.

Date of judgment.	Name of claimant.	Amount awarded.
Jan. 24, 1876	Walter Pugh	$4,362 23
May 22, 1876	Caroline E. Zacharie, executrix of J. W. Zacharie	4,820 59
	Total	9,182 82

TABLE Q.—*Receipts and disbursements of United States assistant treasurers during the fiscal year ended June,* 1876.

NEW YORK, N. Y.

Balance June 30, 1875		$98,837,328 32
RECEIPTS.		
On account of customs	$104,597,479 78	
On account of internal revenue	2,016,302 57	
On account of gold-notes	90,619,100 00	
On account of certificates, act June 8, 1872	39,470,000 00	
On account of Post-Office Department	7,787,178 61	
On account of transfers	102,299,729 87	
On account of patent-fees	8,730 45	
On account of disbursing officers	309,543,696 72	
On account of bullion account, superintendent assay-office New York	7,005,201 73	
On account of interest in coin	57,357,646 20	
On account of interest in currency	3,236,253 15	
On account of miscellaneous	62,402,992 38	
		786,344,311 46
		885,181,639 78
DISBURSEMENTS.		
On account of Treasury drafts	355,543,553 07	
On account of Post-Office drafts	8,298,878 56	
On account of disbursing account	308,235,056 36	
On account of bullion account, superintendent assay-office New York	7,741,006 56	
On account of interest in coin	57,357,646 20	
On account of interest in currency	3,236,283 15	
On account of certificates of deposit, act June 8, 1872	65,055,000 00	
On account of fractional currency redeemed in silver	768,500 00	
		806,235,923 90
Balance June 30, 1876		78,945,715 88

BOSTON, MASS.

Balance June 30, 1875		$17,030,934 40
RECEIPTS.		
On account of customs	$14,712,628 88	
On account of internal revenue	13,212 22	
On account of certificates, act June 8, 1872	11,280,000 00	
On account of Post-Office Department	595,600 92	
On account of transfers	29,344,158 39	
On account of patent-fees	14,032 15	
On account of disbursing officers	47,449,426 42	
On account of interest in coin	8,582,409 02	
On account of interest in currency	606,360 72	
On account of miscellaneous	3,064,242 60	
		115,662,071 32
		132,693,005 72
DISBURSEMENTS.		
On account of Treasury drafts	27,275,875 62	
On account of Post-Office drafts	614,173 26	
On account of disbursing accounts	46,529,594 22	
On account of interest in coin	9,718,649 83	
On account of interest in currency	606,060 72	
On account of transfers	16,988,958 69	
On account of certificates of deposit, act June 8, 1872	11,950,000 00	
On account of fractional currency redeemed	2,545,305 70	
		116,228,618 04
Balance June 30, 1876		16,464,387 68

PHILADELPHIA, PA.

Balance June 30, 1875		$9,997,755 72
RECEIPTS.		
On account of customs	$8,301,679 87	
On account of internal revenue	842,885 89	
On account of gold-notes	1,600,000 00	
On account of certificates, act June 8, 1872	12,460 000 00	
On account of Post-Office Department	533,511 76	
On account of transfers	18,695,492 30	
On account of patent-fees	12,136 10	
On account of disbursing officers	23,522,150 15	
On account of interest in coin	2,231,183 25	
On account of interest in currency	176,100 00	
On account of miscellaneous	2,376,975 66	
On account of fractional currency for redemption	3,953,029 47	
		74,705,144 45
		84,702,900 17

DISBURSEMENTS.

On account of Treasury drafts	$15,887,826 93	
On account of Post-Office drafts	461,921 82	
On account of disbursing accounts	23,584,494 73	
On account of interest in coin	2,230,638 50	
On account of interest in currency	176,100 00	
On account of transfers	13,849,050 00	
On account of certificates of deposit, act June 8, 1872	12,870,000 00	
On account of fractional currency redeemed	4,002,215 47	
		$73,062,247 45
Balance June 30, 1876		11,640,652 72

BALTIMORE, MD.

Balance June 30, 1875		$2,826,384 94

RECEIPTS.

On account of customs	$4,023,094 98	
On account of internal revenue	501,507 73	
On account of gold sales	1,549,068 00	
On account of premium	234,713 64	
On account of certificates, act June 8, 1872	6,000,000 00	
On account of Post-Office Department	201,846 77	
On account of transfers	8,284,744 03	
On account of patent-fees	201 00	
On account of disbursing officers	2,333,494 92	
On account of currency redemption	369,689 17	
On account of currency withheld in lieu of silver paid	299,780 00	
On account of interest in coin	706,838 50	
On account of interest in currency	63,060 00	
On account of miscellaneous	221,435 66	
		24,789,474 40
		27,615,859 34

DISBURSEMENTS.

On account of Treasury drafts	$4,886,012 25	
On account of Post-Office drafts	228,111 89	
On account of disbursing accounts	2,292 873 37	
On account of gold sales	1,549,068 00	
On account of currency redemption	615,140 26	
On account of interest in coin	1,254,905 49	
On account of interest in currency	59,250 00	
On account of transfers	6,116,317 85	
On account of certificates of deposit, act June 8, 1872	5,270,000 00	
On account of silver disbursed in lieu of currency	299,780 00	
		22,571,459 11
Balance due June 30, 1876		5,044,400 23

CINCINNATI, OHIO.

Balance June 30, 1875		$3,062,633 08

RECEIPTS.

On account of customs	$441,717 58	
On account of internal revenue	319,890 58	
On account of gold-notes	1,050,000 00	
On account of certificates, act June 8, 1872	1,530,000 00	
On account of Post-Office Department	260,082 51	
On account of transfers	20,241,333 00	
On account of patent-fees	3,291 00	
On account of disbursing officers	2,809,678 36	
On account of interest in coin	1,287,031 30	
On account of interest in currency	330 00	
On account of miscellaneous	1,307,738 15	
		29,251,092 48
		32,313,725 56

DISBURSEMENTS.

On account of Treasury drafts	6,755,285 28	
On account of Post-Office drafts	333,790 98	
On account of disbursing accounts	2,900,083 24	
On account of bullion account, miscellaneous	180,565 68	
On account of interest in coin	1,301,019 81	
On account of interest in currency	330 00	
On account of transfers	14,117,146 91	
On account of certificates of deposit, act June 8, 1872	1,650,000 00	
On account of fractional currency redeemed	943,252 98	
		28,181,474 88
Balance June 30, 1876		4,132,250 68

CHICAGO, ILL.

Balance June 30, 1875		$3,552,134 34
RECEIPTS.		
On account of customs	$2,244,710 21	
On account of internal revenue	14,812,626 88	
On account of sale of lands	64,702 58	
On account of certificates, act June 8, 1872	1,875,000 00	
On account of Post-Office Department	1,514,326 57	
On account of transfers	12,758,353 37	
On account of patent-fees	10,153 75	
On account of disbursing officers	7,702,519 93	
On account of bullion account, coin sales	1,513,303 04	
On account of interest in coin	194,642 00	
On account of interest in currency	30,990 00	
On account of miscellaneous	641,443 50	
		43,362,831 83
		46,914,976 17
DISBURSEMENTS.		
On account of Treasury drafts	13,869,748 01	
On account of Post-Office drafts	1,460,562 22	
On account of disbursing accounts	7,092,575 70	
On account of bullion account, coin sales	1,325,110 42	
On account of interest in coin	248,582 91	
On account of interest in currency	18,990 00	
On account of transfers	15,085,618 80	
On account of certificates of deposit, act June 8, 1872	2,120,000 00	
On account of fractional currency redeemed	291,324 32	
		41,512,512 38
Balance June 30, 1876		5,402,453 79

SAINT LOUIS, MO.

Balance June 30, 1875		$1,774,089 96
RECEIPTS.		
On account of customs	$1,606,885 09	
On account of internal revenue	688,459 58	
On account of sale of lands	24,384 56	
On account of certificates, act June 8, 1872	615,000 00	
On account of Post-Office Department	1,135,842 33	
On account of transfers	8,112,682 90	
On account of patent-fees	4,798 55	
On account of disbursing officers	6,351,152 44	
On account of coin sale	1,574,195 14	
On account of interest in coin	75,897 00	
On account of interest in currency	13,380 00	
On account of miscellaneous	403,125 35	
		20,605,802 94
		22,379,892 90
DISBURSEMENTS.		
On account of Treasury drafts	7,357,943 27	
On account of Post-Office drafts	1,087,067 49	
On account of disbursing accounts	6,512,357 93	
On account of coin sale	1,382,616 01	
On account of gold-certificates	420 00	
On account of interest in coin	182,094 07	
On account of interest in currency	6,690 00	
On account of transfers	870,192 25	
On account of certificates of deposit, act June 8, 1872	320,000 00	
On account of fractional currency redeemed	434,000 00	
On account of silver	343,255 26	
On account of miscellaneous, inclusive of silver checks	41,300 59	
		18,537,936 87
Balance June 30, 1876		3,841,956 03

SAN FRANCISCO, CAL.

Balance June 30, 1875		$8,281,793 05
RECEIPTS.		
On account of customs	$8,127,941 04	
On account of internal revenue	3,403,478 20	
On account of sale of lands	525,831 65	
On account of Post-Office Department	307,238 55	
On account of transfers	9,672,005 00	
On account of patent-fees	9,254 90	
On account of disbursing officers	19,426,240 59	
On account of miscellaneous	1,049,480 82	
		42,521,470 75
		50,803,263 80

DISBURSEMENTS.

On account of Treasury drafts	$9,111,842 67	
On account of Post-Office drafts	345,948 48	
On account of disbursing accounts	20,352,950 74	
On account of bullion account	6,082,916 00	
On account of interest in coin	112,183 75	
On account of interest in currency	690 00	
On account of transfers	7,702,082 59	
		43,908,614 23
Balance June 30, 1876		6,894,649 57

CHARLESTON, S. C.

Balance June 30, 1875		$293,889 24

RECEIPTS.

On account of customs	$76,753 34	
On account of internal revenue	248,444 67	
On account of sale of lands	8,232 40	
On account of gold-notes	27,600 00	
On account of Post-Office Department	328,870 76	
On account of transfers	1,242,949 77	
On account of patent-fees	70 00	
On account of disbursing officers	1,127,424 55	
On account of interest in coin	14,613 97	
On account of interest in currency	180 00	
On account of miscellaneous	224,871 79	
		3,300,011 25
		3,593,900 49

DISBURSEMENTS.

On account of Treasury drafts	899,099 09	
On account of Post-Office drafts	337,955 79	
On account of disbursing accounts	1,095,314 10	
On account of interest in coin	14,672 97	
On account of interest in currency	180 00	
On account of transfers	503,536 47	
On account of fractional currency redeemed	167,550 35	
		3,018,308 77
Balance June 30, 1876		575,591 72

NEW ORLEANS, LA.

Balance June 30, 1875		$2,469,559 80

RECEIPTS.

On account of customs	$2,034,611 43	
On account of internal revenue	773,036 90	
On account of sale of lands	18,033 13	
On account of Post-Office Department	439,858 97	
On account of transfers	6,963,000 00	
On account of patent-fees	870 00	
On account of disbursing officers	9,070,339 64	
On account of interest in coin	39,682 00	
On account of interest in currency	2,790 00	
On account of miscellaneous	2,768,737 28	
		22,110,959 35
		24,580,519 15

DISBURSEMENTS.

On account of Treasury drafts	7,152,976 54	
On account of Post-Office drafts	446,833 63	
On account of disbursing accounts	9,199,531 96	
On account of interest in coin	29,047 00	
On account of interest in currency	2,790 00	
On account of transfers	4,612,200 00	
On account of fractional currency redeemed	426,900 00	
		21,870,279 13
Balance June 30, 1876		2,710,240 02

TABLE R.—*Receipts and disbursements of United States depositories for the fiscal year ended June 30, 1876.*

PITTSBURGH, PA.

Balance June 30, 1875	$325, 727 86
Receipts	2, 478, 164 07
Total	2, 803, 891 93
Disbursements	2, 289, 996 72
Balance June 30, 1876	513, 895 21
Total	2, 803, 891 93

BUFFALO, N. Y.

Balance June 30, 1875	$194, 404 74
Receipts	2, 720, 887 12
Total	2, 915, 291 86
Disbursements	2, 156, 204 27
Balance June 30, 1876	759, 087 59
Total	2, 915, 291 86

SANTA FÉ, N. MEX.

Balance June 30, 1875	$416, 590 88
Receipts	1, 390, 309 20
Total	1, 806, 900 08
Disbursements	1, 573, 187 26
Balance June 30, 1876	233, 712 82
Total	1, 806, 900 08

TUCSON, ARIZ.

Balance June 30, 1875	$647, 577 96
Receipts	168, 975 45
Total	816, 553 41
Disbursements	574, 365 64
Balance June 30, 1876	242, 187 77
Total	816, 553 41

APPENDIX.

Statement of customs refunds made by the Treasury Department from November 21, 1875, in report heretofore made. See Finance Report 1875, page 1

Date.	To whom refunded.	Description of merchandise, &c.	Duty
1875.			
Nov. 22	Buttns, Thomas	Refund of duty on 19 cases of spiced salmon	$61
22	Low, C. Adolph & Co	Refund of duty on 13,291 bags of uncleaned rice	7,176
23	Finkler, William, & Sons	Refund of duty on 2 cases of gloves	15
23	Donnell, G. & J. T	Refund of duty on Manila hemp	12
24	Spooner, Chas. W., treasurer	do	205
24	Nickerson, Joseph, & Co	do	184
24	Stein, Mrs. E. H	Refund of duty on glassware, &c	5
24	Randall, C. D	Refund of duty on books	19
24	Odiorne, F. H., & Co	Refund of duty on damaged coal	88
27	Johnson, P. Johan	Refund of tonnage-tax on Norwegian bark Capt. Peter Dahl.	172
27	Rossell & Judson	Refund of tonnage-tax on steamer Admiral	86
29	Lovell & Bailey, agents	Refund of excess of tonnage-tax on ship La Louisiana.	28
Dec. 1	Heyer Brothers	Refund of duty on guitar-strings	7
1	Lutton, A	Refund of duty on religious pictures	5
1	Lewis Brothers & Co	Refund of duty on merchandise	43
1	Powers & Weightman	Refund of duty on orange-juice	60
1	Wall's Sons, William	Refund of duty on Manila and Russia hemp	494
1	Vogeler, Wagner & Co	Refund of duty on oil of mace and gum galbanum	7
6	Nickerson, Joseph, & Co	Refund of duty on Manila hemp	372
6	New Bedford Cordage Co	Refund of duty on Manila and Russia hemp	596
6	Sutherland, Hugh	Refund of duty on horse, harness, and buggy	39
6	Thompson, M. C	Refund of duty on repairs to schooner John Magee	5
7	Ferry, D. M., & Co	Refund of duty on freight-charges, (seeds)	20
8	Torrence, Robert	Refund of tonnage-tax on British ship City of Cashmere.	293
10	Meyer, Henry, et al	Refund of duty on carbolic and rosalic acids	478
18	Cooke, A. T	Refund of duty on lumber	5
18	Batchelder, G. W	Refund of duty on hay	10
18	Hall & Co	Refund of duty on lumber	5
16	Wheeler, Daniel, & Co	Refund of tonnage-tax on British ship Portia	435
18	Stewart, Thomas J	Refund of tonnage-tax on British brig Fidelia	99
23	Emery, John S., & Co	Refund of tonnage-tax on British bark Nineveh	141
23	Donnell, G. & J. T	Refund of duty on Manila and Russia hemp	377
28	International Ocean Telegraph Company.	Refund of tonnage-tax on steamship Prof. Morse	299
1876.			
Jan. 6	Workman & Co	Refund of tonnage-tax on Italian bark Guerrera	121
6	do	Refund of tonnage-tax on Norwegian bark Johannes Rod.	136
6	Sewall, Day & Co	Refund of duty on Manila hemp	14[illegible]
22	Appleton, T. G	Refund of duty on painting	137
22	Farwell, John V., & Co	Refund of duty on dry goods	96
22	Griswold, A. B., & Co	Refund of duty on religious tokens	58
22	Smith, Henry	Refund of duty on overcoat	10
22	Loeb, Charles	Refund of duty on silk neckties	110
22	Govertsen, T	Refund of tonnage-tax on Norwegian bark Agathe	162
22	McCreagh, Patrick	Refund of duty on horses, wagon, cart, and harness	252
22	Schneider, Mark	Refund of duty on Parian ware	5
24	Curran, James	Refund of duty on repairs to schooner Nevada	42
24	Field, Leiter & Co	Refund of duty on wool clothing	12
24	Holmes, G. F., agent	Refund of duty on Manila hemp	127
25	Kantzer & Hargis	Refund of duty on cigars	22
25	Little, Brown & Co	Refund of duty on engravings	29
25	New Bedford Cordage Co	Refund of duty on Manila hemp	331
25	Root & Sons' Music Co	Refund of duty on parts of musical instruments	6
25	Street Brothers	Refund of tonnage-tax on bark Assyria	225
26	Wolf, Aaron	Refund of duty on earthenware	12
26	Best & Russell	Refund of duty on cigars	17
26	Chapin & Gore	do	12
26	Chung, Tune & Co	Refund of duty on rice-flour	41
26	Duck Lung	do	70
26	Lill & Bullen	Refund of duty on barley	10
26	Kim, Mee	Refund of duty on rice-flour	48
26	Staes, Paul	Refund of duty on cotton shirts	31
26	Shepherd, C. J., & Co	Refund of duty on wheat-bags	285
26	Vergho, Ruhling & Co	Refund of duty on fancy goods	3
26	Yaen, Wa & Co	Refund of duty on rice-flour	107
26	Harris, Samuel F	Refund of duty on ocher and Venetian red	10
26	Holmes, G. F., agent, &c	Refund of duty on Manila and Russia hemp	237
27	Johnson, A. M	Refund of tonnage-tax on schooner Selkirk	93
27	Philip Best Brewing Co	Refund of duty on bags containing barley	73
27	O'Connell, T. F	Refund of duty on silver watch	[illegible]
Feb. 2	Carleson, S	Refund of tonnage-tax on bark Rebekka	155
5	Sewall, Day & Co	Refund of duty on Manila hemp	12[illegible]

June 30, 1876, *being for that portion of the fiscal year ending June* 30, 1876, *not included Appendix C. Report required by section four, act of March* 3, 1875.

Interest and costs	Total.	Reasons for refund.	Law under which refund was made.
.....	$61 56	Free of duty under Washington treaty	Sec. 3012½ Rev. Stat.
$710 01	7,886 36	See Exhibit A	Do.
.....	15 35	Error in liquidation	Do.
.....	12 26	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	295 00	.....do	Do.
.....	184 69	.....do	Do.
.....	5 06	Error in liquidation	Sec. 3013 Rev. Stat.
.....	19 75	Free, (specially imported)	Do.
.....	88 50	Error in liquidation, (damage)	Sec. 3012½ Rev. Stat.
.....	172 20	Exacted in excess	Do.
.....	86 80	.....do	Do.
.....	28 50	Error in admeasurement	Do.
.....	7 20	Error in liquidation	Do.
.....	5 60	.....do	Do.
.....	43 79	Erroneous value of Prussian thaler	Do.
.....	60 00	Error in liquidation	Do.
.....	494 37	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	7 60	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	372 19	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	596 60	.....do	Do.
.....	39 70	Free; effects old and in use	Sec. 3013 Rev. Stat.
.....	5 00	Necessary repairs to vessel	Sec. 3115 Rev. Stat.
.....	90 60	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	293 88	Exacted in excess	Do.
147 78	626 58	See Exhibit B	Do.
.....	5 19	Excess of deposits	Sec. 3013 Rev. Stat.
.....	10 80	.....do	Do.
.....	5 63	.....do	Do.
.....	435 90	Exacted in excess	Sec. 3012½ Rev. Stat.
.....	99 30	.....do	Do.
.....	141 67	.....do	Do.
.....	377 18	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	299 76	Erroneously exacted	Sec. 3012½ Rev. Stat.
.....	121 80	Exacted in excess	Do.
.....	136 20	.....do	Do.
.....	145 94	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	137 40	Free, (specially imported)	Sec. 3013 Rev. Stat.
.....	96 34	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	58 80	Free, (gold medals)	Do.
.....	10 90	Free, (personal effects)	Do.
18 53	128 53	See decision United States Supreme Court, Fisk *vs.* Smythe.	Do.
.....	162 61	Exacted in excess	Do.
.....	252 07	Free, (domestic productions exported and returned,)	Sec. 3013 Rev. Stat.
.....	5 00	Error in liquidation	Do.
.....	42 00	Necessary repairs to vessel	Sec. 3115 Rev. Stat.
.....	12 00	Error in weight	Sec. 3013 Rev. Stat.
.....	127 50	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	22 25	Erroneous value of Cuban peso	Sec. 3012½ Rev. Stat.
.....	29 50	Free, (specially imported for Boston Library.)	Do.
.....	331 29	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	6 40	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	225 90	Exacted in excess	Do.
.....	12 00	Error in liquidation, (damage)	Sec. 3013 Rev. Stat.
.....	17 50	Erroneous value of Cuban peso	Sec. 3012½ Rev. Stat.
.....	12 50	.....do	Do.
.....	41 85	See Exhibit C	Do.
.....	70 41	.....do	Do.
.....	10 80	Error in liquidation, (damage)	Sec. 3013 Rev. Stat.
.....	48 75	See Exhibit C	Sec. 3012½ Rev. Stat.
.....	31 15	Free, (personal effects)	Sec. 3013 Rev. Stat.
.....	285 20	Free, (domestic production returned)	Do.
.....	3 75	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	107 20	See Exhibit C	Do.
.....	10 22	Error in liquidation	Sec. 3013 Rev. Stat.
.....	227 89	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	93 60	Exacted in excess	Sec. 3012½ Rev. Stat.
.....	73 60	Free, (domestic production returned)	Do.
.....	7 75	Free, (personal effects)	Sec. 3013 Rev. Stat.
.....	152 19	Exacted in excess	Sec. 3012½ Rev. Stat.
.....	128 75	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.

Statement of customs refunds made by the

Date.	To whom refunded.	Description of merchandise, &c.	Duty.
1876.			
Feb. 5	Phelps, Dodge & Co	Refund of duty on tin plates	$114 80
5	Holmes, Gideon T	Refund of duty on Manila hemp	114 37
5	Donnell, G. & J. T	..... do	173 14
7	Pim, Forwood & Co	Refund of tonnage-tax on steamship Chilian	634 20
7	Gardeicke, C	Refund of tonnage-tax on bark Emma	164 70
8	Chapin & Gore	Refund of duty on cigars	13 75
9	Morris, Speyer & Co	Refund of duty on melado	1,342 97
9	Faulkner, Bell & Co	.....do	7,056 37
9	San Francisco and Pacific Sugar Co.	.....do	6,609 71
9	Faulkner, Bell & Co	.....do	10,581 74
10	.....do	.....do	7,035 21
10	.....do	.....do	6,009 38
10	.....do	.....do	4,102 89
10	.....do	.....do	6,897 81
10	.....do	.....do	6,257 78
10	.....do	.....do	2,161 51
10	.....do	.....do	3,907 32
10	.....do	.....do	5,955 42
10	Escher & Co	Refund of duty on silk and cotton ribbons	135 90
10	Gompertz, G	Refund of duty on weigher's error	16 99
10	Samuel, C	Refund of duty on false jewelry	15 50
11	Sands, A. B., & Co	Refund of duty on quill tooth-picks	40 00
11	Berolzheimer, H., et al	Refund of duty on pencil-points	267 80
11	Straus & Co	Refund of duty on paper	4 55
11	Berolzheimer, H., et al	Refund of duty on pencil points	168 25
15	Whitehead, Mrs. R	Refund of duty on bridle and side-saddle	9 10
15	Bigelow, E. D., & Co	Refund of tonnage-tax on bark Capt. P. Dahl	172 20
16	Perkins & Job	Refund of tonnage-tax on brig Myrtle	41 10
16	Bayless, S. H	Refund of tonnage-tax on schooner Annie A. Booth	60 69
16	Tolley Manufacturing Co	Refund of duty on elastic	42 60
16	Holmes, Gideon T	Refund of duty on Manila hemp	77 50
17	Donnell, G. & J. T	.....do	24 20
18	DeBary, F., et al	Refund of fees for stamping imported cigars	363 53
19	Heerdt, C	Refund of duty on commissions and charges	955 80
19	Heerdt, C., et al	Refund of duty on leakage allowance	542 35
21	Donnell, G. & J. T	Refund of duty on Manila hemp	197 19
21	Molinie, E	Refund of duty on merchandise	166 00
21	Whitney, David, jr	Refund of duty on repairs to schooner Jane Ralston	157 00
23	Gaul, H. O	Refund of tonnage-tax on schooner Rosie & Adra	35 40
23	Tobias, C. & Co	Refund of tonnage-tax on brig Messina	60 90
23	Munroe, Donald M	Refund of tonnage-tax on bark Harvest Home	189 53
23	Holst, Fullarton & Co	Refund of tonnage-tax on bark Ellida	90 00
26	Fechheimer, Karpeles & Co.	Refund of duty on musical strings	11 90
26	Long, James T	Refund of duty on bibles	43 00
Mar. 2	Ferrandon, A	Refund of duty on cotton lace	34 30
2	Mayer, Leo. D	Refund of duty on cigars	12 75
2	Chapin & Gore	.....do	18 75
2	Messereau, W. T., & J	Refund of duty on fluting-machines	45 85
2	Hiller, Louisa	Net proceeds of sale of unclaimed merchandise	821 74
2	Thompson, Nelson	Refund of tonnage-tax on schooner Helen Thompson	30 00
8	Half, William P	Refund of tonnage-tax on bark Gerion	94 50
9	Hennequin, H. & Co	Refund of duty on parasiennes	206 50
9	Kutter, Luckemeyer & Co	Refund of duty on worsted dress-goods	187 20
9	Vouros, A. Z	Refund of duty on saltpeter	2,142 31
9	Farwell, J. V	Refund of duty on pearl buttons	49 95
13	Hampton & Larzelere	Refund of tonnage-tax on bark Jennie Armstrong	114 00
13	Cleveland Iron Co	Refund of duty on iron	258 78
16	Haviland & Co	Refund of duty on merchandise	6 30
16	Schimpferman, W. H	Refund of duty on gin	2 23
18	Erichson & Solberg	Refund of tonnage-tax on bark Westmoreland	87 90
18	Bigelow, E. D., & Co	Refund of tonnage-tax on bark Kraljevica	179 40
20	Milliken, E. T., & Co	Refund of duty on cod-liver oil	113 80
20	Ingraham, Chas. P., agent	Refund of tonnage-tax on schooner G. W. Jewett	84 30
20	Eitzen, D. C	Refund of tonnage-tax on ship Clara	251 40
21	Wall's, William, Sons	Refund of duty on Manila hemp	75 00
21	Heckscher, Richard, jr	Refund of duty on silk wearing-apparel	36 00
23	Theall, S. W	Refund of tonnage-tax on schooner Ulalume	28 80
23	Wall's, William, Sons	Refund of duty on hemp	178 44
23	Spencer, H., & Co	Refund of duty on wheat-sacks	642 80
25	Norton & Bell	Refund of tonnage-tax on brig J. M. Wiswell	114 00
25	Hernsheimer, S., & Bro	Refund of duty on cigars	92 50
25	Case, Charles H	Refund of duty on blanks	12 50
29	Holst, Fullarton & Co	Refund of tonnage-tax on bark Sostrene	142 80
29	New Bedford Cordage Co	Refund of duty on Manila hemp	92 90
29	Brigham, J. B., & Co	Refund of duty on corn-starch residuum	10 30
April 4	Pim, Forwood & Co	Refund of duty on bananas	3 80
5	Bigelow, E. D., & Co	Refund of tonnage-tax on bark Mary G. Reid	178 80

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.....	$61 56	Free of duty under Washington treaty	Sec. 3012½ Rev. Stat.
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.....	15 35	Error in liquidation	Do.
.....	12 26	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	205 00	.....do	Do.
.....	184 69	.....do	Do.
.....	5 06	Error in liquidation	Sec. 3013 Rev. Stat.
.....	19 75	Free, (specially imported)	Do.
.....	88 50	Error in liquidation, (damage)	Sec. 3012½ Rev. Stat.
.....	172 20	Exacted in excess	Do.
.....	86 80	.....do	Do.
.....	28 50	Error in admeasurement	Do.
.....	7 20	Error in liquidation	Do.
.....	5 60	.....do	Do.
.....	43 79	Erroneous value of Prussian thaler	Do.
.....	60 00	Error in liquidation	Do.
.....	494 37	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	7 60	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	372 19	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	596 60	.....do	Do.
.....	39 70	Free; effects old and in use	Sec. 3013 Rev. Stat.
.....	5 00	Necessary repairs to vessel	Sec. 3115 Rev. Stat.
.....	20 60	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	293 88	Exacted in excess	Do.
147 78	626 58	See Exhibit B	Do.
.....	5 19	Excess of deposits	Sec. 3013 Rev. Stat.
.....	10 80	.....do	Do.
.....	5 63	.....do	Do.
.....	435 90	Exacted in excess	Sec. 3012½ Rev. Stat.
.....	99 30	.....do	Do.
.....	141 67	.....do	Do.
.....	377 18	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	299 76	Erroneously exacted	Sec. 3012½ Rev. Stat.
.....	121 80	Exacted in excess	Do.
.....	136 20	.....do	Do.
.....	145 94	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	137 40	Free, (specially imported)	Sec. 3013 Rev. Stat.
.....	90 34	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	58 80	Free, (gold medals)	Do.
.....	10 90	Free, (personal effects)	Do.
18 53	128 53	See decision United States Supreme Court, Fisk *vs.* Smythe.	Do.
.....	162 61	Exacted in excess	Do.
.....	252 07	Free, (domestic productions exported and returned)	Sec. 3013 Rev. Stat.
.....	5 00	Error in liquidation	Do.
.....	42 00	Necessary repairs to vessel	Sec. 3115 Rev. Stat.
.....	12 00	Error in weight	Sec. 3013 Rev. Stat.
.....	127 50	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	22 25	Erroneous value of Cuban peso	Sec. 3012½ Rev. Stat.
.....	29 50	Free, (specially imported for Boston Library.)	Do.
.....	331 29	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	6 40	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	225 90	Exacted in excess	Do.
.....	12 00	Error in liquidation, (damage)	Sec. 3013 Rev. Stat.
.....	17 50	Erroneous value of Cuban peso	Sec. 3012½ Rev. Stat.
.....	12 50	.....do	Do.
.....	41 85	See Exhibit C	Do.
.....	70 41	.....do	Do.
.....	10 80	Error in liquidation, (damage)	Sec. 3013 Rev. Stat.
.....	48 75	See Exhibit C	Sec. 3012½ Rev. Stat.
.....	31 15	Free, (personal effects)	Sec. 3013 Rev. Stat.
.....	285 20	Free, (domestic production returned)	Do.
.....	3 75	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	107 20	See Exhibit C	Do.
.....	10 22	Error in liquidation	Sec. 3013 Rev. Stat.
.....	227 89	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	93 60	Exacted in excess	Sec. 3012½ Rev. Stat.
.....	73 60	Free, (domestic production returned)	Do.
.....	7 75	Free, (personal effects)	Sec. 3013 Rev. Stat.
.....	152 19	Exacted in excess	Sec. 3012½ Rev. Stat.
.....	128 75	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.

Statement of customs refunds made by the

Date.	By whom refunded.	Description of merchandise, &c.	Duty.
1876.			
April 6	Donnell, G. & J. T.	Refund of duty on hemp	$47 50
6	Lambert Brothers	Refund of duty on window-glass	85 28
6	Powers & Weightman	Refund of duty on opium	120 75
6	Thulin, C. G	Refund of duty on books	2 75
6	O'Reilly, J., & Co	Refund of duty on ale and porter	8 74
6	Quinn, William	Refund of duty on church regalia	23 60
7	Hatton, Watson & Co	Refund of tonnage-tax on steamship King Arthur	424 80
7	Loud, Claridge & Co	Refund of tonnage-tax on bark Roberts	126 60
7	Warburg, E., & Co	Refund of duty on silks	47 40
7	Wetmore, Cryder & Co	Refund of duty on bronze enamels	90 65
7	Donnell, G. & J. T.	Refund of duty on hemp	38 27
7	Chubb, H. E	Refund of duty on a gun	39 38
7	Rosenthal, J., & Co	Refund of duty on rubber gloves	8 90
10	Blakslee & Caldwell	Refund of tonnage-tax on brig Zingn	63 60
12	Vesper, O. M., & Co	Refund of tonnage-tax on bark Ocean	204 60
13	Bigelow, E. D., & Co	Refund of tonnage-tax on bark Orient	132 60
17	Spelman Brothers	Refund of duty on bindings	23 45
17	Clapp, Braden & Co	Refund of duty on fur-cloaks	107 00
18	Cowdin, E. C., & Co	Refund of duty on silk ribbons	24 60
18	Dutilh & Co	Refund of duty on prunes	1,693 98
18	De Greiff, A., & Co	Refund of duty on silk and cotton goods	20 50
19	Hadden & Co	Refund of duty on merchandise	124 50
19	Kurtz, Stuboeck & Co	do	391 60
19	Plummer, J. S., & Co	do	399 30
19	Moses, Murphy & Co	do	122 80
19	Mathez, F. H	Refund of duty on watch-movements	64 00
19	Parsons & Petit	Refund of duty on indigo	27 80
19	Iselin, Richard, & Co	Refund of duty on colored cottons	1,342 90
19	Thebaud Brothers	Refund of duty on honey	50 00
22	Auchincloss, J. & H	Refund of duty on cotton thread	206 00
22	Kiefer & Co	Refund of duty on silk ribbons	53 40
22	Mayer, R., & Co	Refund of duty on painters' colors	4 50
22	Fritzsche, Schimmel & Co	Refund of duty on civet	55 20
22	Scott, Chas., & Co	Refund of duty on organdie muslins	27 71
22	Scheitlin, Edward, & Co	Refund of duty on merchandise	6 65
22	Busk & Jevons	Refund of duty on crude saltpeter	534 28
22	King, Alexander & Co	Refund of duty on cotton-warps on spools	258 25
22	Passavant & Co	Refund of duty on colored cotton grenadines	154 82
22	Lottimer, William, & Co	Refund of duty on cotton mufflers	32 09
22	Weller & Miller	Refund of duty on elastic web	28 60
22	Anghiltree, J. W., & Co	Refund of duty on cotton towels	22 55
22	Douglas, David, & Co	do	9 95
25	Kiefer & Co	Refund of duty on hemmed cotton handkerchiefs	308 92
25	Leoboldti & Mayer	Refund of duty on merchandise	54 50
25	Ballin, G. & J	Refund of duty on linen and cotton goods	42 05
25	Magee, Mary E	Refund of duty on a shawl	74 50
25	Mostyn & Blatch	Refund of duty on burlaps	34 80
25	Baldwin, Austin & Co	Refund of duty on merchandise	8 40
25	Steglich, J	Refund of duty on imitation precious stones	2 40
25	Wells, Fargo & Co	Refund of duty on wearing apparel, &c	111 70
25	Windmuller, L. & Roelker	Refund of duty on crude argols	229 60
25	Russell, Thomas	Refund of duty on printed labels	75 92
25	Rothe & Lips	Refund of duty on slate-pencils	56 90
25	Wertheimber, J	Refund of duty on imitation cameos	20 72
25	Leisler & Sommerhoff	Refund of duty on silk ribbons	98 40
25	Dexter & Co	Refund of duty on mica slabs	37 80
25	Oelbermann, E	Refund of duty on silk goods	180 80
25	Brown, George	Refund of duty on three stallions	115 00
25	Flaurand, A., & Son	Refund of duty on hemmed cotton handkerchiefs	42 90
25	Boericke & Tafel	Refund of duty on books	19 00
25	Sackreuter & Rickshoffer	Refund of duty on French manufactures	2 79
25	Johnson, Wilmot	Refund of duty on fur sack	35 87
25	Olyphant & Co	Refund of duty on merchandise	162 00
25	Strobel & Wilken	Refund of duty on harmonicas	26 40
25	Rogers & Co	Refund of duty on earthenware	18 00
26	Perry, A. B., & Co	Refund of tonnage-tax on schooner Silver Spray	54 60
26	Rousmaniere & Kimball	Refund of penal duty	51 20
26	Field, Leiter & Co	Refund of duty on lace	10 55
26	Hart Brothers	Refund of duty on Turkey handkerchiefs	3 90
28	Macheca, J. P., & Co	Refund of tonnage-tax on schooner Carrie Jones	29 10
May 3	Albinola & Bailey	Refund of duty on straw braids and hats	1,702 20
4	Ulmer, G	Refund of duty on merchandise	14 25
4	Sampson, Alden, et al	Refund of duty on burlaps	873 10
4	do	do	1,382 30
4	Keiller, George C., et al	do	59 70
4	Cumming, James P., et al	do	91 50

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$47 50	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	85 28	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	120 75	Error in weight	Sec. 3013 Rev. Stat.
.....	2 75	Free, (books published over twenty years.)	Do.
.....	8 74	Error in gauge	Do.
.....	23 60	Free, (regalia for church)	Sec. 3012½ Rev. Stat.
.....	424 80	Exacted in excess	Do.
.....	126 60	.....do	Do.
.....	47 40	Error in invoice	Sec. 3013 Rev. Stat.
.....	90 65	Erroneous valuation of China tael	Sec. 3012½ Rev. Stat.
.....	38 27	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	39 38	Free, (personal effects)	Sec. 3013 Rev. Stat.
.....	8 90	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	63 60	Exacted in excess	Do.
.....	204 60	.....do	Do.
.....	132 60	.....do	Do.
.....	23 45	Short shipment	Sec. 3013 Rev. Stat.
.....	107 00	Error in liquidation	Do.
.....	24 60	Short shipment	Do.
.....	1,693 98	Goods in warehouse August 1, 1872	Act June 10, 1872.
.....	20 50	See Exhibit B, p. 133, Finance Report, 1875.	Sec. 3012½ Rev. Stat.
.....	124 50	Erroneous valuation Chinese tael	Do.
.....	391 60	.....do	Do.
.....	399 30	.....do	Do.
.....	122 80	.....do	Do.
.....	64 00	Error in invoice	Sec. 3013 Rev. Stat.
.....	27 80	See Exhibit E, p. 134, Finance Report, 1875.	Do.
.....	1,342 90	See Exhibit H	Sec. 3012½ Rev. Stat.
.....	50 00	Error in liquidation	Do.
.....	206 00	.....do	Do.
.....	53 40	Error in entry	Do.
.....	4 50	Error in invoice	Do.
.....	55 20	See Exhibit E, p. 134, Finance Report, 1875.	Do.
.....	27 71	Error in quantity	Do.
.....	6 65	Error in liquidation	Do.
.....	534 25	See Exhibit G	Do.
.....	258 27	Error in invoice	Do.
.....	154 82	See Exhibit H	Do.
.....	32 09	See Exhibit I	Do.
.....	28 60	Error in liquidation	Do.
.....	22 55	.....do	Do.
.....	9 95	.....do	Do.
.....	308 92	See Exhibit I	Do.
.....	54 50	Erroneous valuation of Prussian thaler	Do.
.....	42 05	See Exhibit H	Do.
.....	74 50	Free, (personal effects)	Sec. 3013 Rev. Stat.
.....	34 80	See Exhibit K	Sec. 3012½ Rev. Stat.
.....	8 40	Error in invoice	Sec. 3013 Rev. Stat.
.....	2 40	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	111 70	Free, (personal effects)	Do.
.....	229 60	See Exhibit L	Do.
.....	75 92	Error in liquidation	Do.
.....	56 90	.....do	Do.
.....	20 72	.....do	Do.
.....	98 40	Error in invoice	Do.
.....	37 80	Error in liquidation	Do.
.....	180 80	Error in exacting penal duty	Do.
.....	115 00	Free, (horses for breeding purposes)	Do.
.....	42 90	See Exhibit I	Do.
.....	19 00	Free, (domestic manufacture returned)	Do.
.....	2 79	Erroneous valuation of currency	Do.
.....	35 87	Free, (personal effects)	Sec. 3013 Rev. Stat.
.....	162 00	Erroneous valuation of Chinese tael	Sec. 3012½ Rev. Stat.
.....	26 40	Error in liquidation	Do.
.....	18 00	Error in invoice	Sec. 3013 Rev. Stat.
.....	54 60	Exacted in excess	Do.
.....	51 20	Double payment of duty	Sec. 3012½ Rev. Stat.
.....	10 55	Error in liquidation	Do.
.....	3 90	.....do	Do.
.....	29 10	Exacted in excess	Do.
.....	1,702 20	Erroneous valuation of Italian lira	Do.
.....	14 25	Erroneous exaction of customs fees	Do.
$176 33	1,049 43	See Exhibit K	Do.
293 02	1,675 32	.....do	Do.
22 14	81 84	.....do	Do.
26 56	118 06	.....do	Do.

Statement of customs refunds made by the

Date.	To whom refunded.	Description of merchandise, &c.	Duty.
1876.			
May 5	Cumming, James P., et al...	Refund of duty on burlaps	$57 90
5	.....do	.....do	676 10
5	Rhind, Alexander, et al.....	.....do	25 70
6	Bailey, E. H	Refund of tonnage-tax on ship Duc de Saxe	229 20
6	Paine, J. S	Refund of duty on eighty mirrors	77 60
6	Wylie, J. H. and J., & Co....	Refund of duty on earthenware and bricks	8 70
6	Lalonde, Nelson	Refund of duty on fish	1 77
8	Bailey, E. H	Refund of tonnage-tax on bark Sirian Star	183 00
8	Cummings, J. P., et al	Refund of duty on burlaps	87 30
8	Sampson, Alden, et al	.....do	119 60
9	Wetmore, Cryder & Co....	Refund of duty on straw braids	214 20
9	De Forest, W. H	Refund of duty on silks	118 20
9	Jaffray, E. S., & Co	Refund of duty on gloves	23 00
9	O'Jaffe & Pinkeus	Refund of duty on burlaps	1 80
9	Dodge & Olcott	Refund of duty on bay-rum essence	171 00
9	Cazade, Crooks & Reynaud..	Refund of duty on fruits	177 30
9	Berliner, M	Refund of duty on wool	270 97
9	McLean, Samuel, & Co	Refund of duty on colored cotton dress-goods	164 66
9	Hughes, George, & Co	Refund of duty on cotton towels	107 62
10	Rhind, Alex., et al	Refund of duty on burlaps	32 10
11	Grimond, Joseph, et al	.....do	1,629 50
13	King, Alex., & Co	Refund of duty on cotton yarn	44 35
13	Menke, John	Refund of duty on paper labels	11 31
13	Rath, N., & Co	Refund of duty on bottled stout	28 35
13	Amson, L., & Co	Refund of duty on buttons, galloons, &c	22 84
13	Beck, F., & Co	Refund of duty on ground mica	36 45
13	Queen, James W., & Co....	Refund of duty on microscope	159 20
13	Pottier & Stymus Manufacturing Co.	Refund of duty on oil paintings	308 70
13	Wilson & Bradbury	Refund of duty on cotton handkerchiefs	88 21
13	Lewis Brothers & Co	Refund of duty on hosiery	57 33
13	Cohen, S. M. and B., & Co....	Refund of duty on cotton handkerchiefs	37 99
13	Thurber, H. K. & T. B.	Refund of duty on preserved fruits	5 25
13	Arnold, Constable & Co....	Refund of duty on silk crape	205 90
13	Napier, A. D., & Co	Refund of duty on cotton handkerchiefs	51 06
13	Baldwin Brothers & Co....	Refund of duty on wearing apparel	12 25
13	Lichtenburg, Charles	Refund of duty on preserved fruits	145 65
13	Thurber, H. K. & T. B.	Refund of fees for stamping cigars	8 00
15	Methuen Manufacturing Co.	Refund of duty on jute rejections	6,857 10
15	Wills, Edmunds & Co	.....do	1,064 92
16	Fernandez & Villa	Refund of duty on cigars	11 75
16	Wood, E. H	Refund of tonnage-tax on ship Saranak	256 50
16	Elwell, J. W., & Co	Refund of tonnage-tax on ship Electa Bailey	103 20
16	McRitchie, Alex	Refund of tonnage-tax on steamship Dorian	311 40
16	Keith Brothers	Refund of duty on silk goods	72 70
16	Wylie, J. H. and J., & Co....	Refund of duty on salt	21 80
16	Goddard, Nathaniel	Refund of duty on jute rejections	2,597 40
16	Weckherlin, H	Refund of duty on straw goods	543 85
16	Lottimer, William, & Co	Refund of duty on cotton handkerchiefs	538 05
16	Yard, E. jr., & Co	.....do	174 07
19	Hiller, Louisa	Refund of duty on household effects sold	343 87
19	Donnell, G. & J. T	Refund of duty on Manila hemp	106 58
19	Stix, L., & Co	Refund of duty on tarlatans	66 02
20	Shultz, H. R	Refund of tonnage-tax on bark Anna Oneto	166 80
22	Cummings, James P., et al..	Refund of duty on burlaps	6 00
22	Sampson, Alden, et al	.....do	786 10
22	Grimond, Jos., et al....	.....do	594 40
22	Potter, Thomas, et al	.....do	609 30
23	Beck, F., & Co	Refund of duty on ground mica	129 45
23	Avery & Lockwood	Refund of duty on ale in bottles	3 85
23	Thurber, H. K. & T. B., & Co	Refund of duty on cigars	15 50
23	Garside, Joseph	Refund of duty on wine	4 00
23	Bridge, George	Refund of duty on white paste	34 20
23	Howes, George, & Co	Refund of duty on sheathing metal	261 96
23	Crane, Amzi	Refund of duty on Esty organ	18 60
26	Brown, H. P., & Co	Refund of tonnage-tax on schooner Clara Smith	77 70
26	Bailey, E. H	Refund of tonnage-tax on schooner Eva Adell	51 30
26	Bertaux, C. W	Refund of tonnage-tax on brig Florence May	66 60
27	Banks, William Henry	Refund of duty on painting destroyed in public store	10 20
27	Leoboldti & Mayer	Refund of duty on pearl buttons	5 75
27	Wurlitzer, R., & Bro	Refund of duty on harmonicas	104 80
27	Plummer, J. S., & Co	Refund of duty on straw goods	267 00
June 1	Barron, C. F	Refund of duty on engine, &c	161 35
5	Knost, Bros. & Co	Refund of duty on harmonicas	107 60
5	Rockford Watch Co	Refund of duty on watch-dials	41 85
5	Wells, Fargo & Co	Refund of duty on manufacturers of silver	29 20
5	Mallinckrodt, G., & Co	Refund of duty on hyposulphite of soda	2 40
5	Shepard, Norwell & Co	Refund of duty on cashmere, dress goods, and linens	140 55

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
16 60	74 50	See Exhibit K	Sec. 3012½ Rev. Stat.
166 33	842 43	....do	Do.
12 43	38 13	....do	Do.
.....	229 20	Exacted in excess	Do.
.....	77 60	Error in invoice	Do.
.....	8 70	....do	Sec. 3013 Rev. Stat.
.....	1 77	Free under Washington treaty	Sec. 3012½ Rev. Stat.
.....	183 00	Exacted in excess	Do.
27 26	114 56	See Exhibit K	Do.
29 64	149 24	....do	Do.
.....	214 20	Erroneous valuation of Chinese tael	Do.
.....	118 20	Error in invoice	Sec. 3013 Rev. Stat.
.....	23 00	....do	Do.
.....	1 80	Error in liquidation, (damage)	Do.
.....	171 00	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	177 30	See Exhibit M	Do.
.....	270 97	Goods on shipboard February 10, 1875	Do.
.....	164 66	See Exhibit H	Do.
.....	107 62	Error in liquidation	Do.
11 04	43 14	See Exhibit K	Do.
150 63	1,780 13	....do	Do.
.....	44 35	Error in weight	Do.
.....	11 31	Error in liquidation	Do.
.....	28 35	Error in gauge	Do.
.....	22 84	Error in liquidation	Do.
.....	36 45	.... do	Do.
.....	159 20	Free; specially imported	Do.
.....	308 70	See Exhibit N	Sec. 3013 Rev. Stat.
.....	88 91	See Exhibit I	Sec. 3012½ Rev. Stat.
.....	57 33	Erroneous valuation of Prussian thaler	Do.
.....	37 99	See Exhibit I	Do.
.....	5 25	See Exhibit M	Do.
.....	205 90	See Exhibit I, page 136, Finance Report, 1875.	Do.
.....	51 06	See Exhibit I	Do.
.....	12 25	Free, (personal effects)	Sec. 3013 Rev. Stat.
.....	145 65	See Exhibit M	Sec. 3012½ Rev. Stat.
.....	8 00	Illegally exacted	Do.
.....	6,857 10	See Exhibit O	Do.
.....	1,064 92	....do	Do.
.....	11 75	Erroneous valuation of Cuban peso	Do.
.....	256 50	Exacted in excess	Do.
.....	103 20	.... do	Sec. 3013 Rev. Stat.
.....	311 40	....do	Sec. 3012½ Rev. Stat.
.....	72 70	Error in liquidation	Do.
.....	21 80	Excess of deposit	Sec. 3013 Rev. Stat.
.....	2,597 40	See Exhibit O	Sec. 3012½ Rev. Stat.
.....	543 85	Erroneous valuation of Italian lira	Do.
.....	538 05	See Exhibit I	Do.
.....	174 07	....do	Do.
.....	343 87	Free, (household effects, old and in use)	Sec. 3013 Rev. Stat.
.....	106 58	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	66 02	See Exhibit H	Sec. 3012½ Rev. Stat.
.....	166 80	Exacted in excess	Do.
59	6 59	See Exhibit K	Do.
128 03	914 13	....do	Do.
39 48	633 88	....do	Do.
84 66	693 96	....do	Do.
.....	129 45	Error in liquidation	Do.
.....	3 85	See Exhibit H, page 136, Finance Report, 1875.	Do.
.....	15 50	Erroneous valuation of Cuban peso	Do.
.....	4 00	Error in gauge	Sec. 3013 Rev. Stat.
.....	34 20	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	261 96	Metal for ship	Secs. 2513 and 3013 Rev. Stat.
.....	18 60	Free, (domestic manufacture returned)	Sec. 3012½ Rev. Stat.
.....	77 70	Exacted in excess	Do.
.....	51 30	....do	Do.
.....	66 60	....do	Do.
.....	10 20	Casualty by fire in warehouse	Sec. 2984 Rev. Stat.
.....	5 75	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	104 80	....do	Do.
.....	267 00	Erroneous valuation of Chinese tael	Do.
.....	161 35	Free, (domestic manufacture returned)	Do.
.....	107 60	Error in liquidation	Do.
.....	41 85	.... do	Do.
.....	29 20	Free, (regalia for church)	Sec. 3013 Rev. Stat.
.....	2 40	Goods lost overboard on voyage	Sec. 2984 Rev. Stat.
.....	140 55	Error in invoice	Sec. 3013 Rev. Stat.

Statement of customs refunds made by the

Date.	To whom refunded.	Description of merchandise, &c.	Duty.
1876.			
June 9	Rhind, Grierson & Einslie	Refund of duty on burlaps	$25 20
9	Douglass, David, & Co	Refund of duty on cotton towels	30 60
9	Thomas, W. H., & Bro	Refund of duty on cigars	55 75
9	Stuart & Bro	Refund of duty on grenadines	320 88
10	Bailey, E. H	Refund of tonnage-tax on bark Sollecito	169 20
10	Bailey, E., & Co	Refund of tonnage-tax on ship Olive S. Southard	357 90
10	Clark, James K., & Co	Refund of tonnage-tax on bark Raguar	299 79
10	Kinsman, W. H., & Co	Refund of tonnage-tax on schooner Alpha	30 60
13	Potter, Thomas, et al	Refund of duty on burlaps	853 50
13	do	do	761 70
13	do	do	553 40
13	do	do	871 10
13	do	do	2,511 00
13	do	do	730 50
19	Struther, R	Refund of duty on silks	119 40
19	Pearce, S. H., & Co	Refund of duty on cotton handkerchiefs	65 38
19	Stratton, John F., & Co	Refund of duty on musical instruments	18 30
19	Vergho, Ruhling & Co	Refund of duty on dolls	13 80
19	Rose, George L	Refund of duty on sheep-skins	7 60
19	Auffmordt, C. A., & Co	Refund of duty on worsteds	6 25
19	Butterfield, F., & Co	Refund of duty on grenadines	276 53
19	Lottimer, William & Co	Refund of duty on Swiss mulls	148 52
19	Sampson, Alden & Sons	Refund of duty on burlaps	60 80
19	Cross & Beguelin	Refund of duty on watch main-springs	31 40
19	Aughiltree, James W., & Co	Refund of duty on cotton towels	27 91
19	Maillard, Henry	Refund of duty on preserved fruits	7 35
20	Adams, John B	Refund of tonnage-tax on schooner E. C. Rommell	99 30
21	Potter, Thomas, et al	Refund of duty on burlaps	1,596 90
22	Acker, Merrall & Condit	Refund of duty on cigars	273 00
22	Whiteside Brothers	Refund of duty on hemmed cotton handkerchiefs	127 75
22	do	do	16 27
22	Spielmann, Wolff & Co	Refund of duty on bindings	10 75
22	Scheitlin, Edward, & Co	Refund of duty on hosiery	3 15
22	Smith, W. H., & Son	Refund of duty on straw hats	69 20
22	Sala, Mrs. M	Refund of duty on marble statuary	40 00
22	Frank, Lewis, Philip & John	Refund of duty on cigars	23 75
22	Kurtz, Stuboeck & Co	Refund of duty on straw braids	18 30
22	Linington, S., & Sons	Refund of duty on cigars	11 00
24	Apenes, H. A	Refund of tonnage-tax on ship Ajax	249 90
24	Bailey, E. H	Refund of tonnage-tax on schooner Whitney Long	76 20
24	Opdycke, Terry & Steele	Refund of duty on silks	16 80
26	Bryson, J. A., & Co	Refund of duty on fire-bricks	63 60
26	Beemis, W. F., & Co	Refund of duty on cigars	6 25
26	Loyzance, Joseph	Refund 50 per cent. additional duty, joint resolution April 29, 1864.	129 40
27	Durnin, William	Refund of duty on dressed poultry	39 70
27	Donnell, G. & J. T	Refund of duty on Manila hemp	141 37
27	Fechheimer, Karpeles & Co	Refund of duty on harmonicas	34 60
27	Rand, McNally & Co	Refund of duty on engraved lithographic views	33 4
28	Bigelow, E. D., & Co	Refund of tonnage-tax on brig Stiliconi	149 40
28	Powers & Weightman	Refund of duty on opium	100 00
28	Stuart & Brother	Refund of duty on cotton grenadines	542 99
28	Davis, George T	Refund of tonnage-tax on barkentine Mondego	37 50
29	Bailey, E. H	Refund of tonnage-tax on bark Bertolotto Savona	147 60
29	do	Refund of tonnage-tax on bark Elena Cordano	154 50
29	do	Refund of tonnage-tax on bark Tare	222 00
29	do	Refund of tonnage-tax on barkentine Tri Brata	107 40
29	McCormick, James	Refund of duty on melado drainings	171 81
29	Smoot, W. S	Refund of duty on a pistol	26 25
29	Whitlock & Anderson	Refund of duty on wool	17 15
29	Nickerson & Miller	Refund of duty on earthenware	6 40
29	Carter, Harris & Hawley	Refund of duty on oil of rosemary	11 00
30	Michael, Cutino & Co	Refund of tonnage-tax on bark Carmela	118 50
30	Spille, B	Refund of tonnage-tax on bark Johann Kepler	207 90
30	Benham & Boyesen	Refund of tonnage-tax on bark Saga	134 40
30	Stewart, A. T. et al	Refund of duty on Dona Marias	24 20
30	Nadal, M. A	Refund of duty on wine	16 00
30	Windmuller, Louis, & Roelker	Refund of duty on vegetable fiber	40 20
30	Kiefer & Co	Refund of duty on silk goods	43 20
30	Wells, Fargo & Co	Refund of duty on watch and chain	56 00
30	Zimmermann, J., & Co	Refund of duty on straw goods	182 34
30	Lottimer, Wm., & Co	Refund of duty on silk crape	423 10
30	Amsinck, G., & Co	Refund of duty on raisins	23 82
30	Rowland, J. L	Refund of duty on pair of vases	15 00
30	Victor, Fred., & Ackelis	Refund of duty on hosiery	27 65
30	do	Refund of duty on cotton handkerchiefs	20 29
30	Regenhard, Shevill & Co	Refund of duty on preserved fruits	10 95
30	Rowland, Henry	Refund of duty on breakage allowance	8 92

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
16 60	74 50	See Exhibit K	Sec. 3012½ Rev. Stat.
166 33	842 43	....do	Do.
12 43	38 13	....do	Do.
.....	229 20	Exacted in excess	Do.
.....	77 60	Error in invoice	Do.
.....	8 70	....do	Sec. 3013 Rev. Stat.
.....	1 77	Free under Washington treaty	Sec. 3012½ Rev. Stat.
.....	183 00	Exacted in excess	Do.
27 26	114 56	See Exhibit K	Do.
29 64	149 24	....do	Do.
.....	214 20	Erroneous valuation of Chinese tael	Do.
.....	118 20	Error in invoice	Sec. 3013 Rev. Stat.
.....	23 00	....do	Do.
.....	1 80	Error in liquidation, (damage)	Do.
.....	171 00	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	177 30	See Exhibit M	Do.
.....	270 97	Goods on shipboard February 10, 1875	Do.
.....	164 66	See Exhibit H	Do.
.....	107 62	Error in liquidation	Do.
11 04	43 14	See Exhibit K	Do.
150 63	1,780 13	....do	Do.
.....	44 35	Error in weight	Do.
.....	11 31	Error in liquidation	Do.
.....	28 35	Error in gauge	Do.
.....	22 84	Error in liquidation	Do.
.....	36 45	....do	Do.
.....	159 20	Free; specially imported	Do.
.....	308 70	See Exhibit N	Sec. 3013 Rev. Stat.
.....	88 91	See Exhibit I	Sec. 3012½ Rev. Stat.
.....	57 33	Erroneous valuation of Prussian thaler	Do.
.....	37 99	See Exhibit I	Do.
.....	5 25	See Exhibit M	Do.
.....	205 90	See Exhibit I, page 136, Finance Report, 1875.	Do.
.....	51 06	See Exhibit I	Do.
.....	12 25	Free, (personal effects)	Sec. 3013 Rev. Stat.
.....	145 65	See Exhibit M	Sec. 3012½ Rev. Stat.
.....	8 00	Illegally exacted	Do.
.....	6,857 10	See Exhibit O	Do.
.....	1,064 92	....do	Do.
.....	11 75	Erroneous valuation of Cuban peso	Do.
.....	256 50	Exacted in excess	Do.
.....	103 20	....do	Sec. 3013 Rev. Stat.
.....	311 40	....do	Sec. 3012½ Rev. Stat.
.....	72 70	Error in liquidation	Do.
.....	21 80	Excess of deposit	Sec. 3013 Rev. Stat.
.....	2,597 40	See Exhibit O	Sec. 3012½ Rev. Stat.
.....	543 85	Erroneous valuation of Italian lira	Do.
.....	538 05	See Exhibit I	Do.
.....	174 07	....do	Do.
.....	343 87	Free, (household effects, old and in use)	Sec. 3013 Rev. Stat.
.....	106 58	Hemp for ship	Secs. 2513 and 3013 Rev. Stat.
.....	66 02	See Exhibit H	Sec. 3012½ Rev. Stat.
.....	166 80	Exacted in excess	Do.
59	6 59	See Exhibit K	Do.
128 03	914 13	....do	Do.
39 48	633 88	....do	Do.
84 66	693 96	....do	Do.
.....	129 45	Error in liquidation	Do.
.....	3 85	See Exhibit H, page 136, Finance Report, 1875.	Do.
.....	15 50	Erroneous valuation of Cuban peso	Do.
.....	4 00	Error in gauge	Sec. 3013 Rev. Stat.
.....	34 20	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	961 96	Metal for ship	Secs. 2513 and 3013 Rev. Stat.
.....	18 60	Free, (domestic manufacture returned)	Sec. 3012½ Rev. Stat.
.....	77 70	Exacted in excess	Do.
.....	51 30	....do	Do.
.....	66 60	....do	Do.
.....	10 20	Casualty by fire in warehouse	Sec. 2984 Rev. Stat.
.....	5 75	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	104 80	....do	Do.
.....	267 00	Erroneous valuation of Chinese tael	Do.
.....	161 35	Free, (domestic manufacture returned)	Do.
.....	107 60	Error in liquidation	Do.
.....	41 85	....do	Do.
.....	29 20	Free, (regalia for church)	Sec. 3013 Rev. Stat.
.....	2 40	Goods lost overboard on voyage	Sec. 2984 Rev. Stat.
.....	140 55	Error in invoice	Sec. 3013 Rev. Stat.

Statement of customs refunds made by

Date.	To whom refunded.	Description of merchandise, &c.	Duty
1876.			
June 9	Rhind, Grierson & Einslie	Refund of duty on burlaps	$25
9	Douglass, David, & Co	Refund of duty on cotton towels	30
9	Thomas, W. H., & Bro	Refund of duty on cigars	55
9	Stuart & Bro	Refund of duty on grenadines	320
10	Bailey, E. H	Refund of tonnage-tax on bark Sollecito	169
10	Bailey, E., & Co	Refund of tonnage-tax on ship Olive S. Southard	357
10	Clark, James K., & Co	Refund of tonnage-tax on bark Raguar	299
10	Kinsman, W. H., & Co	Refund of tonnage-tax on schooner Alpha	30
13	Potter, Thomas, et al	Refund of duty on burlaps	853
13	do	do	761
13	do	do	553
13	do	do	871
13	do	do	2,511
13	do	do	730
19	Struther, R	Refund of duty on silks	119
19	Pearce, S. H., & Co	Refund of duty on cotton handkerchiefs	65
19	Stratton, John F., & Co	Refund of duty on musical instruments	18
19	Vergho, Ruhling & Co	Refund of duty on dolls	13
19	Rose, George L	Refund of duty on sheep-skins	7
19	Auffmordt, C. A., & Co	Refund of duty on worsteds	6
19	Butterfield, F., & Co	Refund of duty on grenadines	276
19	Lottimer, William & Co	Refund of duty on Swiss mulls	148
19	Sampson, Alden & Sons	Refund of duty on burlaps	60
19	Cross & Beguelin	Refund of duty on watch main-springs	31
19	Aughiltree, James W., & Co	Refund of duty on cotton towels	27
19	Maillard, Henry	Refund of duty on preserved fruits	7
20	Adams, John B	Refund of tonnage-tax on schooner E. C. Rommell	99
21	Potter, Thomas, et al	Refund of duty on burlaps	1,596
22	Acker, Merrall & Condit	Refund of duty on cigars	273
22	Whiteside Brothers	Refund of duty on hemmed cotton handkerchiefs	127
22	do	do	16
22	Spielmann, Wolff & Co	Refund of duty on bindings	10
22	Scheitlin, Edward, & Co	Refund of duty on hosiery	3
22	Smith, W. H., & Son	Refund of duty on straw hats	69
22	Sala, Mrs. M	Refund of duty on marble statuary	40
22	Frank, Lewis, Philip & John	Refund of duty on cigars	23
22	Kurtz, Stubbeck & Co	Refund of duty on straw braids	18
22	Linington, S., & Sons	Refund of duty on cigars	11
24	Apenes, H. A	Refund of tonnage-tax on ship Ajax	249
24	Bailey, E. H	Refund of tonnage-tax on schooner Whitney Long	76
24	Opdycke, Terry & Steele	Refund of duty on silks	16
26	Bryson, J. A., & Co	Refund of duty on fire-bricks	63
26	Beemis, W. F., & Co	Refund of duty on cigars	6
26	Loyzance, Joseph	Refund 50 per cent. additional duty, joint resolution April 29, 1864.	129
27	Durnin, William	Refund of duty on dressed poultry	39
27	Donnell, G. & J T	Refund of duty on Manila hemp	141
27	Fechheimer, Karpeles & Co	Refund of duty on harmonicas	34
27	Rand, McNally & Co	Refund of duty on engraved lithographic views	33
28	Bigelow, E. D., & Co	Refund of tonnage-tax on brig Stiliconi	149
28	Powers & Weightman	Refund of duty on opium	100
28	Stuart & Brother	Refund of duty on cotton grenadines	542
28	Davis, George T	Refund of tonnage-tax on barkentine Mondego	37
29	Bailey, E. H	Refund of tonnage-tax on bark Bertolotto Savona	147
29	do	Refund of tonnage-tax on bark Elena Cordano	154
29	do	Refund of tonnage-tax on bark Tare	222
29	do	Refund of tonnage-tax on barkentine Tri Brata	107
29	McCormick, James	Refund of duty on melado drainings	171
29	Smoot, W. S	Refund of duty on a pistol	26
29	Whitlock & Anderson	Refund of duty on wool	17
29	Nickerson & Miller	Refund of duty on earthenware	6
29	Carter, Harris & Hawley	Refund of duty on oil of rosemary	11
30	Michael, Cutino & Co	Refund of tonnage-tax on bark Carmela	118
30	Spille, B	Refund of tonnage-tax on bark Johann Kepler	207
30	Benham & Boyesen	Refund of tonnage-tax on bark Saga	134
30	Stewart, A. T. et al	Refund of duty on Dona Marias	24
30	Nadal, M. A	Refund of duty on wine	16
30	Windmuller, Louis, & Roelker	Refund of duty on vegetable fiber	40
30	Kiefer & Co	Refund of duty on silk goods	43
30	Wells, Fargo & Co	Refund of duty on watch and chain	56
30	Zimmermann J., & Co	Refund of duty on straw goods	182
30	Lottimer, Wm., & Co	Refund of duty on silk crape	423
30	Amsinck, G., & Co	Refund of duty on raisins	23
30	Rowland, J. L	Refund of duty on pair of vases	15
30	Victor, Fred., & Ackelis	Refund of duty on hosiery	27
30	do	Refund of duty on cotton handkerchiefs	20
30	Regenhard, Shevill & Co	Refund of duty on preserved fruits	10
30	Rowland, Henry	Refund of duty on breakage allowance	6

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$25 20	See Exhibit K	Sec. 3012½ Rev. Stat.
.....	30 60	Error in liquidation	Do.
.....	55 75	Erroneous valuation of Cuban peso	Do.
$20 43	341 31	See Exhibit H	Do.
.....	169 20	Exacted in excess	Do.
.....	357 90	....do	Do.
.....	299 79	....do	Do.
.....	30 60	....do	Do.
138 50	992 00	See Exhibit K	Do.
135 65	897 35	....do	Do.
92 59	645 99	....do	Do.
161 85	1,032 95	....do	Do.
247 63	2,758 63	....do	Do.
68 79	799 29	....do	Do.
.....	119 40	Error in invoice	Sec. 3013 Rev. Stat.
.....	65 38	See Exhibit I	Sec. 3012½ Rev. Stat.
.....	18 30	Error in invoice	Sec. 3013 Rev. Stat.
.....	13 80	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	7 60	Short shipment	Sec. 3013 Rev. Stat.
.....	6 25	Error in invoice	Do.
.....	276 53	See Exhibit H	Sec. 3012½ Rev. Stat.
.....	148 52	....do	Do.
.....	60 80	See Exhibit K	Do.
.....	31 40	Error in liquidation	Do.
.....	27 91	....do	Do.
.....	7 35	See Exhibit M	Do.
.....	99 30	Exacted in excess	Do.
300 38	1,897 28	See Exhibit K	Do.
.....	273 00	Erroneous valuation of Cuban peso	Do.
.....	127 75	See Exhibit I	Do.
.....	16 27	....do	Do.
.....	10 75	Error in weight	Do.
.....	3 15	Error in invoice	Do.
.....	69 20	Erroneous valuation of Chinese tael	Do.
.....	40 00	Free, (domestic manufacture, returned)	Do.
.....	23 75	Erroneous valuation of Cuban peso	Do.
.....	18 30	Erroneous valuation of Chinese tael	Do.
.....	11 00	Erroneous valuation of Cuban peso	Do.
.....	249 90	Exacted in excess	Do.
.....	76 20	....do	Do.
.....	16 80	Error in liquidation	Do.
.....	63 60	Error in quantity	Do.
.....	6 25	Error in weight	Do.
.....	129 40	See Exhibit P	Sec. 3013 Rev. Stat.
.....	39 70	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	141 37	Hemp for ship	Sec. 2513 and 3013 Rev. Stat.
.....	34 60	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	33 40	....do	Do.
.....	149 40	Exacted in excess	Do.
.....	100 00	Error in weight	Sec. 3013 Rev. Stat.
.....	542 99	See Exhibit H	Sec. 3012½ Rev. Stat.
.....	37 50	Exacted in excess	Sec. 3013 Rev. Stat.
.....	147 60	....do	Sec. 3012½ Rev. Stat.
.....	154 50	....do	Do.
.....	222 00	....do	Do.
.....	107 40	....do	Do.
.....	171 81	Error in liquidation	Do.
.....	26 25	Free, (personal effect)	Sec. 3013 Rev. Stat.
.....	17 15	Error in invoice	Do.
.....	6 40	....do	Do.
.....	11 00	Error in liquidation	Do.
.....	118 50	Exacted in excess	Sec. 3012½ Rev. Stat.
.....	207 90	....do	Do.
.....	134 40	....do	Do.
23 27	47 47	See Exhibit I, page 136, Finance Report, 1875.	Do.
.....	16 00	Error in liquidation	Do.
.....	40 20	Error in liquidation. (See Exhibit Q).	Do.
.....	43 20	Error in liquidation	Do.
.....	56 00	Free, (personal effect)	Do.
.....	182 34	Erroneous valuation of Chinese tael	Do.
.....	423 10	See Exhibit I, page 136, Finance Report, 1875.	Do.
.....	23 82	Error in liquidation, (damage)	Sec. 3013 Rev. Stat.
.....	15 00	Free, (personal effects)	Do.
.....	27 65	Error in quantity	Sec. 3012½ Rev. Stat.
.....	20 29	Error in invoice	Do.
.....	10 95	See Exhibit M	Do.
.....	8 92	Error in liquidation, (damage)	Sec. 3013 Rev. Stat.

Statement of customs refunds made by the

Date.	To whom refunded.	Description of merchandise, &c.	Duty.
1876.			
June 30	Lyon & Healy	Refund of duty on harmonicas	$5 60
30	Richard, Auguste, et al	Refund of duty on cotton grenadines	380 52
30	Potter, Thos., Sons & Co	Refund of duty on burlaps	1,928 70
30	Jordan, Marsh & Co	Refund of duty on dry goods	7 00
30	Mitchell, M	Refund of duty on burlaps	192 80
30	Grimond, J. & A. D	do	25 10
30	Von Stade, F. W	Refund of duty on sea-root	116 10
30	Wilkens, Wm., & Co	Refund of duty on rice-root	93 60
30	Michaelis & Lindermann	Refund of duty on cigars	17 00
30	Park & Tilford	do	380 50
	Total		147,876 75

TREASURY DEPARTMENT, OFFICE OF COMMISSIONER OF CUSTOMS,
November 16, 1876.

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$5 60	Error in liquidation	Sec. 3012½ Rev. Stat.
$36 41	416 93	See Exhibit H	Do.
.....	1,928 70	See Exhibit K	Do.
.....	7 00	Error in invoice	Sec. 3013 Rev. Stat.
.....	192 80	See Exhibit K	Sec. 3012½ Rev. Stat.
.....	25 10	.....do	Do.
.....	116 10	See Exhibit Q	Do.
.....	93 60	.....do	Do.
.....	17 00	Erroneous valuation of Cuban peso	Do.
.....	380 50	.....do	Do.
95 40	155,972 15		

H. C. JOHNSON,
Commissioner of Customs.

EXHIBIT A.

TREASURY DEPARTMENT,
Washington, D. C., October 2, 1875.

SIR: The Department is in receipt of a letter, dated the 29th ultimo, from the United States Attorney-General, inclosing a copy of a report made to him by United States attorney of California on the 20th ultimo, concerning the trial in the United States circuit court of your district of the case of C. Adolphe Low et al. *vs.* Thomas B. Shannon, collector, &c., involving the question as to the dutiable character of a cargo of rice, imported into your port per Cleta, September 1, 1874, from Bangkok, Siam, which was upon importation subjected to duty by you, at the rate of 2½ cents per pound, as *cleaned rice*, while the plaintiffs claimed that the same was only dutiable at the rate of 2 cents per pound, as *uncleaned rice.*

From such report, it appears that the result of the trial was in favor of the plaintiffs, and against the defendant, and was to the effect that the said merchandise, which consisted of rice with the hull and a portion of the inner cuticle removed from the grain, was uncleaned rice, and dutiable at the rate of 2 cents per pound.

The Attorney-General, in transmitting such report, remarks that, in his opinion, there are no legal grounds for taking the case to the Supreme Court of the United States.

Under these circumstances, and the question being simply one of fact, the Department acquiesces in the decision of the court, and authorizes you, upon the judgment being duly satisfied on the records of the court, to foward to the Department a certified statement, in the usual form, for the payment thereof.

In case there are any other suits pending in your district on the same question, and where the facts are similar, the same course may be taken upon their due discontinuance by the plaintiffs.

On further importations of such merchandise, you will cause your practice to conform to the decision of the court.

Respectfully,

CHAS. F. CONANT,
Acting Secretary.

COLLECTOR OF CUSTOMS, *San Francisco, Cal.*

EXHIBIT B.

TREASURY DEPARTMENT,
Washington, D. C., October 29, 1875.

SIR: Referring to Department's instructions of the 16th of June last in relation to the suit of Meyer *vs.* Arthur, collector, &c., for refund of duties exacted on rosalic and carbolic acids, tried in the New York circuit court for the southern district of New York, on the 15th day of February last, and resulting in a verdict for the plaintiff, I have to state that the Department, in accordance with an opinion received from the Solicitor-General since the date of the instructions above referred to, has concluded to acquiesce in the judgment in said case upon both of the issues involved.

You are therefore instructed, upon receipt of notice from the United States attorney that said judgment has been satisfied of record, to pre-

pare and forward to the Department a certified statement for payment of the amount of such recovery.

Respectfully,

CHAS. F. CONANT,
Acting Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT C.

TREASURY DEPARTMENT,
Washington, D. C., September 20, 1875.

SIR: I am in receipt of your letter of the 6th ultimo, transmitting the appeals (Nos. 5046[d] to 5049[d]) of Messrs. Mee Kim, Duck Lung, Chung Yune & Co., and Yuen Wa & Co., of Portland, Oreg., from your decision assessing duty at the rate of 2½ cents per pound on rice-flour. It appears from your report that you have classified rice-flour under section 2499 of the Revised Statutes as cleaned rice. The appellants claim that it should be classified under section 2516, as an unenumerated article, manufactured in whole or in part, not otherwise provided for, at the rate of 20 per cent. ad valorem.

Reference having been made to the ports of New York and San Francisco, it is ascertained that the practice at these ports is to classify rice-flour under section 2516 at an ad-valorem duty of 20 per cent.

The Department, upon consideration of the question, holds that such practice is correct, and therefore you are hereby instructed to adjust the entries accordingly, and to forward the usual statements for a refund of the excess of duties erroneously exacted.

Very respectfully,

B. H. BRISTOW,
Secretary.

COLLECTOR OF CUSTOMS, *Portland, Oreg.*

EXHIBIT D.

DEPARTMENT OF JUSTICE,
Washington, D. C., January 29, 1876.

SIR: I have the honor to acknowledge the receipt of your letter of the 27th instant, calling my attention to the cases in which H. D. Harrison et al. are plaintiffs and the collector at San Francisco is defendant.

I now certify that no appeal or writ of error will be taken by the defendant or by the United States from the judgment of the circuit court of the United States for the district of California in cases numbered as follows: 1309, 1310, 1311, 1312, 1313, 1314, 1342, 1343, 1344, 1345, in which Henry D. Harrison et al. were plaintiffs and Thomas B. Shannon, collector of the port of San Francisco, was defendant; and case numbered 1385, in which the San Francisco and Pacific Sugar Company was plaintiff and Thomas B. Shannon, collector, &c., was defendant; the cases known as the "melado cases."

Very respectfully, your obedient servant,

EDWARDS PIERREPONT,
Attorney-General.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

EXHIBIT E.

TREASURY DEPARTMENT,
January 17, 1876.

SIR: Your letter of the 1st ultimo is received, reporting on the application of Hartley & Coleman in relation to the payment of the judgment in favor of the plaintiffs in the suit of Sands et al. *vs.* Arthur, involving the rate of duty on quill toothpicks.

As the Department, under the advice of the United States Attorney-General, on the 15th of June last, instructed you to take the necessary steps for the payment of such particular judgment, it is only necessary now to say that the judgment when entered may properly embrace, as claimed by the parties, all of the entries covered by the suit where the requirements of law as to protest, appeal, &c., have been complied with.

* * * * * * *

Respectfully,

B. H. BRISTOW,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT F.

TREASURY DEPARTMENT,
November 24, 1875.

SIR: Your letter of the 20th instant is received, further reporting upon the appeals, hereinafter mentioned and described, of Berolzheimer, Illfelder & Rickerdorfer from your decision assessing duty at the rate of 35 per cent. ad valorem (with 10 per cent. reduction where the importation occurred prior to March 3, 1875) on certain so-called black lead for pencils, which the importers claim to be only liable to duty at the rate of 20 per cent. ad valorem.

The merchandise which is the subject of these appeals the appraiser reports to be not *black lead* for pencils, but pencil-points manufactured of plumbago, or graphite, not a metal, but a mineral subtance; the same being identical with the merchandise which, by Department decision of February 25, 1875, (not published,) was held to be liable to duty at the rate of 20 per cent. ad valorem as articles manufactured, in whole or in part, not otherwise provided for under the provisions of section 2516 of the Revised Statutes.

You are therefore authorized to adjust the following entries in accordance with said decision, as it appears that the law relating to protest and appeal was duly complied with by the said importers thereon.

* * * * * * *

Respectfully,

B. H. BRISTOW,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT G.

TREASURY DEPARTMENT, *February* 18, 1876.

SIR: Your letter of the 4th instant is received, further reporting on the appeal (8257[4]) of A. Z. Vouros from your decision assessing duty

at the rate of 2 cents per pound on certain saltpeter, imported per Prince Rudolph, from Calcutta, in October last.

It appears upon investigation that the saltpeter in question contains over 2½ per cent. of impurities, and, therefore, that it is of the same character and description as the saltpeter which was the subject of Department's decision of the 27th ultimo, on the appeal (6915[d]) of Buck & Jevons, at your port, and which was thereon held to be "crude" and dutiable at the rate of one cent per pound only.

Under these circumstances you are authorized to adjust the entry in accordance with such decision, and, if necessary, to forward a certified statement for a refund of the duties erroneously exacted.

Respectfully,

By order. C. F. BURNAM,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT H.—(8976[B].)

TREASURY DEPARTMENT,
Washington, D. C., January 25, 1876.

SIR: Your letter of the 18th instant is received, transmitting the reports of the appraiser and naval officer at your port as to the classification of certain cotton grenadines imported by H. A. Fanshawe.

These goods, as the samples show, consist of loosely and open woven cotton fabrics, (with stripes at intervals,) which count less than 100 threads to the square inch, weigh less than five ounces to the square yard, and cost less than 25 cents per square yard, and would seem to assimilate to the loosely-woven cotton goods of similar count, weight, and cost which the Department has, from time to time, decided are not embraced in the countable clauses of schedule A of the Revised Statutes, but are dutiable at the rate of 35 per cent. ad valorem under the provision (Heyl, 932) "for all other manufactures of cotton not otherwise provided."

The Department, therefore, is of opinion, in which the appraiser and the experts of the appraiser's office at your port concur, that the said grenadines, not being provided for under the countable clauses, are dutiable at the rate of 35 per cent. ad valorem as aforesaid.

You will please cause copies of this letter to be furnished the appraiser and naval officer, for their information in the premises.

Respectfully,

B. H. BRISTOW,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT I.

TREASURY DEPARTMENT, *December* 4, 1875.

SIR: Your letter of the 24th ultimo is received, further reporting on the appeals (4888[d]) of Whiteside Bros., (5248[d],) A. D. Napier & Co., and (5349[d]) Wilson & Bradbury, from your decision assessing duty at the rates of 5½ cents per square yard on bleached and 5½ cents per square yard and 20 per cent. ad valorem on colored cotton handker-

chiefs imported per Russia, July 15, Castalia, March 30, and City of Paris, June 9, 1875, respectively.

It appears from the special report of the appraiser that the goods in question consist of bleached and colored handkerchiefs, hemmed, and in separate pieces, which are bought and sold by the dozen handkerchiefs, and not by the yard, the same being articles worn (or used) by men, women, and children, made up and ready for use, and not specially provided for by name in the tariff acts, which the importers claim to be liable to duty at the rate of 35 per cent. ad valorem.

After due consideration of the question involved, the Department is of opinion that the said appeals are well taken, as the goods are evidently not such fabrics as are provided for in the countable-cotton clauses, but, being articles made up and ready for use, are provided for under the clause (Heyl, 123) for "articles worn by men, women, or children, of whatever material composed, except silk and linen, (and wool,) made up, or made wholly or in part by hand, not otherwise provided for," at a duty of 35 per cent. ad valorem.

This opinion is in accordance with the ruling of the Department of March 17, 1875, by which certain hemmed cotton mufflers so called were held to be liable to duty under the said provisions of law.

You are therefore directed to adjust the entries accordingly.

Respectfully,

B. H. BRISTOW, *Secretary.*

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT K.—(6401[B].)

TREASURY DEPARTMENT,
Washington, D. C., April 11, 1875.

SIR: The Supreme Court of the United States has, at the present term, affirmed the decision of the United States court for the southern district of New York in the case of Cummings *vs.* Arthur, collector, involving the question of the rate of duty upon burlaps 76 inches or over in width.

The Department has heretofore held that this description of burlaps should be classified under the provision of section 4 of the act of June 6, 1872, now reproduced in schedule C of the consolidated tariff for "oil-cloth foundations."

The decision of the Supreme Court, however, sustains the view taken by the importer, that all such goods, being commercially known as burlaps, are to be classified under the special provision therefor in said section and schedule, the enumeration "oil-cloth foundations" and "floor-cloth canvas," as employed in the statute, being held to be synonymous.

Duties will therefore be levied in accordance with said decision.

Respectfully,

CHAS. F. CONANT,
Acting Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT L.

TREASURY DEPARTMENT, *March* 9, 1876.

SIR: Your letter of the 3d instant is received, reporting on the appeal (8356[4]) of L. Windmuller & Roelker from the decision assessing duty

at the rate of 10 cents per pound on certain argols imported per England, November 9, 1875.

It appears from the special report of the appraiser that the merchandise in question was erroneously returned as "cream of tartar" at a duty of 10 cents per pound, when in fact it consisted of "argols not crude," which are only dutiable at the rate of 6 cents per pound.

It also appears that the importers, upon discovery of such erroneous classification, duly notified you thereof, and attempted to have the same corrected, by a letter addressed to you under date of the 3d of January last.

Under these circumstances, the error on the part of the appraiser being one of fact, which was discovered within one year from date of payment, and brought to your attention within ten days from date of discovery, you are authorized to correct the same and to adjust the entry accordingly, forwarding to the Department a certified statement for a refund of the duties exacted in excess.

Respectfully,

By order. CHAS. F. CONANT,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT M.

TREASURY DEPARTMENT, *March* 13, 1876.

SIR: Your letter of the 23d ultimo is received, reporting on the appeal (8197[d]) of Cazade, Crooks, & Reynaud from your decision assessing duty at the rate of 50 per cent. ad valorem (as confectionery) on certain crystallized fruits imported per France, November 22, 1875, which the importers claim to be dutiable at the rate of 35 per cent. ad valorem, under the provision in schedule M of the Revised Statutes, for "comfits, sweetmeats, or fruits preserved in sugar, * * * not otherwise provided for."

An examination of samples shows that the goods consist of the fruits of different kinds, preserved with sugar, which are commercially known in France as "*confitures*" or "fruits comfits," and in England as "confits," "dry sweetmeats," or "fruits preserved with sugar and dried," some of them presenting a *glacé* and others a crystallized appearance. The appraiser at your port reports that the fruits *glacé*, or iced fruits, have always been classed as "fruits preserved in sugar" at a duty of 35 per cent. *ad valorem*, and that he is clearly of opinion that, as the crystallized fruits cannot be considered to be "confectionery" within the meaning of that term as used in the sugar-schedule, but are specially provided for by the word "comfits," which "fully and exactly describes them," as they are "the only articles known to commerce which that word does describe," they are dutiable at the rate of 35 per cent. *ad valorem*, as claimed by the importers. In this opinion the other experts of the customs, to whom the matter has been referred, concur.

The Department, after due consideration, is of opinion that the views as expressed by the appraiser are correct, and therefore it decides that the said crystallized fruits are dutiable at the rate of 35 per cent. *ad valorem* under the special provision for "comfits, sweetmeats," &c., in schedule M of the Revised Statutes as aforesaid.

You are therefore authorized to adjust the entry accordingly, and to

forward a certified statement for a refund to the importers of the duties erroneously exacted.

Respectfully,

B. H. BRISTOW,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT N.

TREASURY DEPARTMENT,
Washington, D. C., February 25, 1876.

SIR: Your letter of the 26th ultimo is received, submitting a special report from the appraiser, on the appeal ($\frac{8}{5}\frac{3}{3}\frac{7}{6}\frac{8}{7}$ D) of the Pottier & Stymus Manufacturing Company from your exaction of duty at the rate of 40 per cent. *ad valorem* on certain oil-paintings imported by said company, per Herder, December 1, 1875.

From said report it appears that the goods in question consist of six pieces of canvas of various sizes, with designs executed in oil-colors by foreign artists and intended to be used as panels for a side-wall or a ceiling, four of them being in the style of Louis XVI, and invoiced at 910 francs each, one of them, Egyptian, invoiced at 823 francs, and the other, Grecian, invoiced at 685 francs; and the appraiser states, as his reason for refusing to admit said articles as "paintings," that, in his opinion, a painting, as contemplated by the tariff, is an article of traffic, which may be bought, sold, and transferred to various owners, while the articles in question lose their identity as paintings when they are put to the use for which they are designed and become decorations of the rooms in which they are placed, and are immovable without liability to destruction, and that consequently they were classified as "manufactures of flax not otherwise provided for," liable to duty at the rate of 40 per cent. *ad valorem.*

The Department is not aware of such limitation to the meaning of the term "painting" in the tariff or elsewhere, and as the articles in question appear from the description of the appraiser to be oil-paintings, the productions of professional artists, they should be admitted to entry at the rate of 10 per cent. *ad valorem*, under the provision for "paintings not otherwise provided for."

You will, therefore, readjust the entry accordingly.

Respectfully,

B. H. BRISTOW,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT O.

TREASURY DEPARTMENT,
March 4, 1876.

SIR: Your letter of the 12th ultimo is received, reporting as to the practice at your port in classifying jute-rejections under existing laws, from which it appears that such merchandise is classified by assimilation as jute-butts, which are specially enumerated in section 7 of the act of

February 8, 1875, at a duty of $6 per ton. This practice, you state, is in accordance with the rulings of the Department prior to June 6, 1872, at which date an act was passed placing jute-butts on the free list.

It appears upon investigation that jute-rejections, not being enumerated in the tariff, have been subjected, from time to time, to different rates of duty, as follows, viz: Prior to the passage of the act of June 6, 1872, they were held to be dutiable at the rate of $6 per ton, the same as jute-butts; from that date, and until the passage of the Revised Statutes, they were held to be dutiable at 10 per centum *ad valorem*, and $5 per ton as "a vegetable substance in a crude state, not otherwise provided for;" but subsequently to the passage of the Revised Statutes they were held to be dutiable at $15 per ton as unmanufactured jute. These conflicting views appear to have resulted from the fact that "jute-rejections," although an article well known commercially by that name, have not at any time been specifically provided for in the tariff, while the articles known, respectively, as "jute" and "jute-butts" have been the subject, at different times, of various and discriminating legislation.

It further appears that jute-rejections, being the refuse or discolored portion of jute remaining after the latter has been prepared for market, are not known, either commercially or otherwise, as unmanufactured jute, and that they assimilate in nearly all important respects to jute-butts, which are dutiable under the act of February 8, 1875, at the rate of $6 per ton.

Under these circumstances the Department concurs with you in the opinion that jute-rejections, not being otherwise specifically provided for, should be subjected to duty at the rate of $6 per ton, as assimilating to "jute-butts," in accordance with the provisions of section 2499 of the Revised Statutes, and, consequently, that Department's decisions of a different tenor, enunciated during the time that jute-butts were on the free list, must be deemed to have been superseded and annulled by the said act of February 8, 1875.

You will therefore cause the practice at your port, in the premises, to be continued.

Respectfully,

B. H. BRISTOW,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT P.

TREASURY DEPARTMENT,
June 22, 1876.

SIR: The Department is in receipt of a letter from the United States Attorney-General, dated the 15th instant, in which he expresses the opinion that the additional duties exacted, under the joint resolution of April 29, 1864, on goods which arrived in the United States on the 29th and 30th April, 1864, respectively, were collected in error; that the provisions of section 20 of the act of June 30, 1864, entitled the importers who paid the same to a refund thereof, and that there is no existing law to bar or to in any manner affect claims for the refund of such additional duties.

The Department, concurring in such opinion, has this day referred

the claim of Joseph Loyzance, (amounting to $129.40,) mentioned in the inclosed letter of Mr. A. J. Falls, for examination and settlement.

With regard to the other claim specified in the letter of Mr. Falls, the Department has no information, and you are therefore requested to examine the records of your office and to report whether the same or any of them are covered by such opinion, at the same time transmitting certified statements in those cases where the importers are entitled to a refund of such excessive duties.

Respectfully,

By order:

C. F. BURNAM,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT Q.

TREASURY DEPARTMENT,
April 22, 1876.

SIR: Your letter of the 13th instant is received, transmitting the appeals (9787*d* and 9788*d*) of Wm. Wilkens & Co. from your decision, assessing duty at the rate of 20 per cent. *ad valorem* on certain rice-root imported per Denmark, March 14, and Klopstock, March 11, 1876.

It appears upon examination of samples that the article is vegetable fiber, (intended for the manufacture of brooms and brushes,) which is not manufactured in any manner whatever, it simply having been cleaned and separated from the dirt to prepare it for shipment.

Under these circumstances, the Department concurs in the opinion of the appraiser, that the said rice-root, not being manufactured in whole or in part, is only liable to duty at the rate of 10 per cent. *ad valorem*, as a raw and unmanufactured article not otherwise provided for.

You are therefore hereby directed to reliquidate the entries accordingly, and to forward a certified statement for a refund of the excessive duties.

Respectfully,

B. H. BRISTOW,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

TREASURY DEPARTMENT,
April 28, 1876.

SIR: Your letter of the instant is received, transmitting the appeal (9583*d*) of F. W. Von Stadt from your decision assessing duty at the rate of 20 per cent. *ad valorem* on certain cocoa-fiber and so-called bass, imported per France, January 16, 1876.

It appears from the special report of the appraiser that the first-mentioned article is the "coir," or "cocoa-fiber," of commerce, in nowise manufactured, except to prepare it for shipment, which is exempt from duty under the special provisions therefor in the "free-list," and that the so-called bass is a vegetable substance growing among the jungles of Spain, cut promiscuously from the vine without regard to lengths, the fuzz wiped off, and then prepared for shipment by cutting

in uniform lengths, which are tied in small bundles to make them more convenient in packing, which cutting, &c., the appraiser states, does not, in his opinion, constitute a manufacture within the meaning of the law, as the original condition of the article is not materially changed.

Upon due consideration of the matter, the Department concurs in the opinion of the appraiser in both cases, and, therefore, it is hereby decided that the cocoa-fiber, or coir, is exempt from duty as aforesaid, and that the *bass*, being otherwise unenumerated and not being manufactured, is liable to duty at the rate of 10 per cent. *ad valorem*, under the provision in section 2516 of the Revised Statutes for all raw or unmanufactured articles not otherwise provided for.

You are therefore authorized to adjust the entry accordingly, and to take the necessary steps for refunding the duties erroneously exacted.

* * * * * * *

Respectfully,

B. H. BRISTOW,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

REPORT OF COMMISSIONER OF INTERNAL REVENUE.

REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, November 27, 1876.

SIR: I have the honor to transmit herewith certain tabular statements, made up from the accounts of this office, to enable you, as required by law, to lay them before Congress, to wit:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1876.

Table B, showing the number and value of internal revenue stamps ordered monthly by the Commissioner; the receipts from the sale of stamps, and the commissions allowed thereon; also, the number and value of stamps for special taxes, tobacco, cigars, snuff, distilled spirits, and fermented liquors, issued monthly to collectors during the fiscal year ended June 30, 1876.

Table C, showing the territorial distribution of internal revenue from various sources in the United States for the fiscal years ended June 30, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, 1875, and 1876.

Table D, showing the aggregate receipts from each collection district, State, and Territory for the fiscal years ended June 30, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, 1875, and 1876.

Table E, showing the total collections from each specific source of revenue for the fiscal years ended June 30, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, 1875, and 1876.

Table F, showing the ratio of receipts from specific sources to the aggregate of all collections for the fiscal years ended June 30, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, 1875, and 1876.

Table G, showing the receipts from special taxes in each collection district, State, and Territory, for the special-tax year ended April 30, 1876.

Table H, an abstract of reports of district attorneys concerning suits and prosecutions under the internal revenue laws during the fiscal year ended June 30, 1876.

Table I, an abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1876.

The number of distilleries registered and operated during the fiscal year ended June 30, 1876, is shown in the following statement:

States and Territories.	Grain.		Molasses.		Fruit.		Total number reg.	Total number ope-
	Number registered.	Number operated.	Number registered.	Number operated.	Number registered.	Number operated.	istered.	rated.
Alabama	3	2	.....	.....	41	32	44	34
Arizona	.....	.....	.....	.....	.....	.....	.....	.....
Arkansas	5	4	.....	.....	14	14	19	18
California	5	5	.....	.....	179	177	184	182
Colorado	.....	.....	.....	.....	.....	.....	.....	.....
Connecticut	4	4	.....	.....	69	69	73	73
Dakota	.....	.....	.....	.....	.....	.....	.....	.....
Delaware	.....	.....	.....	.....	63	63	63	63
District of Columbia	.....	.....	.....	.....	.....	.....	.....	.....
Florida	.....	.....	.....	.....	.....	.....	.....	.....
Georgia	21	16	.....	.....	433	424	454	440
Idaho	1	1	.....	.....	.....	.....	1	1
Illinois	35	34	.....	.....	33	30	68	64
Indiana	22	20	.....	.....	38	38	60	58
Iowa	4	4	.....	.....	10	4	14	8
Kansas	.....	.....	.....	.....	.....	.....	.....	.....
Kentucky	225	220	.....	.....	183	176	408	396
Louisiana	.....	.....	.....	.....	3	3	3	3
Maine	.....	.....	.....	.....	.....	.....	.....	.....
Maryland	10	9	.....	.....	59	59	69	68
Massachusetts	2	2	6	6	19	19	27	27
Michigan	1	1	.....	.....	.....	.....	1	1
Minnesota	.....	.....	.....	.....	.....	.....	.....	.....
Mississippi	.....	.....	.....	.....	8	8	8	8
Missouri	12	11	.....	.....	36	36	48	47
Montana	.....	.....	.....	.....	.....	.....	.....	.....
Nebraska	1	1	.....	.....	.....	.....	1	1
Nevada	.....	.....	.....	.....	.....	.....	.....	.....
New Hampshire	.....	.....	1	1	1	1	2	2
New Jersey	.....	.....	.....	.....	140	140	140	140
New Mexico	.....	.....	.....	.....	5	5	5	5
New York	8	7	.....	.....	97	90	105	97
North Carolina	93	80	.....	.....	377	360	470	440
Ohio	42	40	.....	.....	21	21	63	61
Oregon	.....	.....	.....	.....	2	2	2	2
Pennsylvania	67	64	.....	.....	61	61	128	125
Rhode Island	.....	.....	.....	.....	.....	.....	.....	.....
South Carolina	5	2	.....	.....	2	2	7	4
Tennessee	67	67	.....	.....	70	70	137	137
Texas	4	4	.....	.....	11	9	15	13
Utah	.....	.....	.....	.....	.....	.....	.....	.....
Vermont	.....	.....	.....	.....	4	4	4	4
Virginia	40	39	.....	.....	307	307	347	346
Washington	.....	.....	.....	.....	.....	.....	.....	.....
West Virginia	1	1	.....	.....	40	40	41	41
Wisconsin	10	9	.....	.....	.....	.....	10	9
Wyoming	.....	.....	.....	.....	.....	.....	.....	.....
Total	688	647	7	7	2,326	2,264	3,021	2,918

The following statement shows the number of grain and molasses distilleries in operation on the first of each month during the fiscal year ended June 30, 1876.

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity.
	Grain.	Molasses.	Bushels.	Gallons.	Gallons.	Spirits.	
July	196	7	27,591	99,053	7,137	6,072	105,125
August	147	7	28,378	102,339	7,137	6,072	108,411
September	124	5	46,512	165,429	6,565	5,580	171,009
October	168	6	50,793	183,348	7,686	6,535	189,883
November	195	7	59,050	207,027	12,271	10,431	217,458
December	267	8	65,610	235,857	13,806	11,935	247,792
January	315	6	65,128	235,598	12,454	10,584	246,182
February	395	7	62,747	226,778	9,297	7,903	234,681
March	434	7	65,460	236,969	9,743	8,280	245,249
April	442	7	63,527	229,681	8,948	7,606	237,287
May	392	7	52,697	193,827	10,031	8,525	202,352
June	320	7	50,755	189,568	8,971	7,624	197,192

The receipts from the several sources relating to distilled spirits for the fiscal year ended June 30, 1875 and 1876, were as follows:

Sources.	Receipts for fiscal year 1875.	Receipts for fiscal year 1876.	Increase.	Decrease.
Spirits distilled from apples, peaches, or grapes	$1,265,896 46	$592,166 59	.....	$673,729 87
Spirits distilled from materials other than apples, peaches, or grapes	45,612,041 64	50,798,323 84	$5,186,282 20	.....
Wine made in imitation of champagne	18 00	.....	.....	18 00
Rectifiers	249,591 11	252,241 96	2,650 85	.....
Dealers, retail liquor	4,086,393 77	3,991,945 06	.....	94,448 71
Dealers, wholesale liquor	534,839 20	504,029 93	.....	30,809 27
Manufacturers of stills	1,837 92	1,183 35	.....	654 57
Stills or worms manufactured	2,890 00	2,500 00	.....	390 00
Stamps for distilled spirits intended for export	782 60	1,805 10	1,022 50	.....
Stamps, distillery warehouse	102,483 30	96,411 10	.....	6,072 20
Stamps, rectifiers'	148,283 80	131,703 80	.....	16,580 00
Stamps, wholesale liquor dealers'	61,605 50	54,054 40	.....	7,551 10
Articles and occupations relating to spirits formerly taxed but now exempt	15,327 82	.....	.....	15,327 82
Total	52,081,991 12	56,426,365 13	5,189,955 55	845,581 54

The net aggregate increase being $4,344,374.01.

The following is a statement showing the receipts from each source relating to fermented liquors during the fiscal years ended June 30, 1875 and 1876.

Sources.	Receipts for fiscal year 1875.	Receipts for fiscal year 1876.	Increase.	Decrease.
Fermented liquors, tax of $1 per barrel on	$8,743,744 62	$9,159,675 95	$415,931 33	.....
Brewers' special tax	226,423 44	222,553 68	.....	$3,869 76
Dealers in malt liquors' special tax	173,836 35	189,051 03	15,214 68	.....
Total	9,144,004 41	9,571,280 66	431,146 01	3,869 76

Showing a net aggregate increase of $427,276.25.

The number of brewers engaged in the manufacture of fermented liquors during the fiscal year ended June 30, 1876, was 3,293, distributed as follows:

Alabama	4	Montana	26
Arizona	10	Nebraska	28
Arkansas	1	Nevada	38
California	229	New Hampshire	7
Colorado	32	New Jersey	87
Connecticut	29	New Mexico	9
Dakota	10	New York	483
Delaware	3	North Carolina	0
District of Columbia	16	Ohio	262
Florida	0	Oregon	34
Georgia	3	Pennsylvania	420
Idaho	9	Rhode Island	7
Illinois	183	South Carolina	2
Indiana	112	Tennessee	4
Iowa	156	Texas	58
Kansas	42	Utah	27
Kentucky	39	Vermont	2
Louisiana	13	Virginia	12
Maine	6	Washington	21
Maryland	80	West Virginia	20
Massachusetts	41	Wisconsin	293
Michigan	184	Wyoming	11
Minnesota	135		
Mississippi	0	Total	3,293
Missouri	105		

ABSTRACT OF REPORTS OF DISTRICT ATTORNEYS FOR THE FISCAL YEAR 1876.

SUITS COMMENCED.

Number of criminal actions	5,070
Number of civil actions *in personam*	837
Number of actions *in rem*	343
Whole number commenced	6,250

SUITS DECIDED IN FAVOR OF THE UNITED STATES.

Number of criminal actions	2,575
Number of civil actions *in personam*	677
Number of actions *in rem*	335
Whole number of suits decided in favor of the United States	3,587

SUITS DECIDED AGAINST THE UNITED STATES.

Number of criminal actions	926
Number of civil actions *in personam*	212
Number of actions *in rem*	23
Whole number of suits decided against the United States	1,161

SUITS SETTLED OR DISMISSED.

Number of criminal actions	1,192
Number of civil actions *in personam*	630
Number of actions *in rem*	81
Whole number of suits settled or dismissed	1,903

SUITS PENDING JULY 1, 1876.

Number of criminal actions	5,561
Number of civil actions *in personam*	1,488
Number of actions *in rem*	320
Whole number of suits pending July 1, 1876	7,369

Amount of judgments recovered by the United States in criminal actions.	$448, 014 94
Amount of judgments recovered by the United States in civil actions *in personam*	1, 014, 507 96
Amount collected on judgments and paid into court in criminal actions.	61, 155 88
Amount collected on judgments and paid into court in civil actions *in personam*	109, 539 97
Amount collected on judgments and paid into court in actions *in rem* or proceeds of forfeiture	154, 094 37

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal revenue law during the fiscal year ended June 30, 1876, were as follows:

525,303¼ gallons of distilled spirits, valued at	$546, 902 72
424 barrels of fermented liquors, valued at	1, 827 50
78,751¼ pounds of tobacco, valued at	16, 877 70
1,552,722 cigars, valued at	27, 675 60
Miscellaneous property, valued at	845, 637 27
Total value of seizures	1, 438, 920 79

ABSTRACT OF CASES COMPROMISED.

The whole number of cases compromised under section 3229, Revised Statutes, during the fiscal year ended June 30, 1876, was 919.

Amount of tax accepted	$34, 896 66
Assessed penalty, fixed by law	871 92
Specific penalty in lieu of fines, penalties, and forfeitures	81, 261 71
Total amount received by compromise	117, 030 29

SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for fiscal year 1876 were based upon the following table:

For collection of—	
$25,000 or less	$2, 000
25,000 to $37,500—$12,500	2, 125
37,500 to 50,000— 12,500	2, 250
50,000 to 75,000— 25,000	2, 375
75,000 to 100,000— 25,000	2, 500
100,000 to 125,000— 25,000	2, 625
125,000 to 175,000— 50,000	2, 750
175,000 to 225,000— 50,000	2, 875
225,000 to 275,000— 50,000	3, 000
275,000 to 325,000— 50,000	3, 125
325,000 to 375,000— 50,000	3, 250
375,000 to 425,000— 50,000	3, 375
425,000 to 475,000— 50,000	3, 500
475,000 to 550,000— 75,000	3, 625
550,000 to 625,000— 75,000	3, 750
625,000 to 700,000— 75,000	3, 875
700,000 to 775,000— 75,000	4, 000
775,000 to 850,000— 75,000	4, 125
850,000 to 925,000— 75,000	4, 250
925,000 to 1,000,000— 75,000	4, 375
1,000,000 and upward	4, 500

The recommendations made for the salaries of collectors for the current fiscal year were based upon an estimate of their probable collections according to the above scale with the qualification that if the actual collections vary from the amounts estimated, the salaries will be re-adjusted at the end of the fiscal year.

CONSOLIDATION OF COLLECTION DISTRICTS.

Upon the passage of the appropriation-act approved August 15, 1876, providing that the number of internal-revenue collection-districts should be reduced to not exceeding one hundred and thirty-one, and that said reduction should take effect on September 1, 1876, or as soon thereafter as may be practicable, the work of making such reduction was entered upon and is now about completed.

A plan for such consolidations had been sketched by my predecessor, and an estimate of the expenses of collecting the revenues based upon said plan was submitted to Congress. Upon reviewing the same, however, I found it necessary to make some important modifications, so as to preserve, as near as might be, the large collection-districts intact, and in doing so the reduction in the expenses contemplated when said estimate was made, has not been fully realized. I am satisfied, though, that the interests of the public service will be better subserved by maintaining the districts as now established, than to have consolidated a number of the large collection-districts, as contemplated in said plan.

After the consolidation was ordered by the President a careful examination was made of the subject of the expense of maintaining the consolidated districts during the current fiscal year upon a basis that would insure the greatest efficiency in the collection of the revenues with the appropriation made by Congress for that purpose. Certain recommendations were made to you for allowances for the various collection-districts of the United States, which allowances were approved by you and are now in force. It was found, however, that more time was required for collectors to execute the necessary bonds and make the requisite arrangements for transfers than was at first contemplated, and thus the expense of maintaining the districts as they existed before the act of Congress providing for the reduction, has been much greater than was expected.

It is proper to state that, as the appropriation for the pay of collectors, deputies, &c., is a good deal less than the estimates therefor, it was fo nd necessary to reduce the pay of deputy collectors and clerks about 6 per cent. below the allowances of last year, and in some instances to reduce the number of employés in the districts. As now arranged, many deputy collectors have five or six counties under their charge. These officers are required by law and regulations to travel through their divisions from time to time, to prevent the perpetration of frauds upon the revenue, to collect the revenue, and to accumulate the necessary facts upon which assessments are made. This involves large expense, which the officer has to pay out of his salary, and which, in a majority of instances, leaves him a very small sum as net salary.

A very important question arises, whether the efficiency of the service and the collection of the revenues are not endangered by an inadequate appropriation. Persons and firms liable to pay internal-revenue taxes are constantly changing, and their number increasing, and there is a steady increase of the revenue collected, so that it becomes highly important that a liberal appropriation should be made, in order to provide that all persons liable to such taxes shall be required to pay the same; and I am satisfied that while one hundred and thirty-one collectors may superintend the business of collecting the revenue it will be the best economy to appropriate a sum sufficient to increase the force of deputies at least 10 per cent.

As soon as the accounts of the collectors of the consolidated districts are closed, I will again go over the subject of the expense for the current

fiscal year, and report to you whether, in my opinion, the service can be maintained with the present appropriation.

GAUGERS AND GAUGERS' FEES.

The provisions of the appropriation-act approved August 15, 1876 dispensing with "the gauging of packages of distilled spirits filled on the premises of wholesale liquor-dealers," and providing that such packages "shall thereafter be stamped under such regulations as the Commissioner of Internal Revenue may prescribe," and also authorizing "the Secretary of the Treasury, upon the recommendation of the Commissioner of Internal Revenue, to impose the duties of storekeeper and gauger upon the same officer," have so recently become law that this office is unable now to speak definitely as to their effect upon the service.

It is clear, however, that while the provision first mentioned above will result in a very considerable saving in the amount heretofore paid as fees and expenses to the gaugers employed at wholesale liquor dealers, the addition of clerical labor thus imposed upon the collectors in the issue of wholesale liquor-dealers' stamps direct from the collector's office will doubtless, in some districts, involve some additional expense for clerical force, not considered when the estimates for expenses of collectors were prepared. While, therefore, said act reduces very considerably the expenses to be paid from the appropriation for "subordinate officers of internal revenue," it will increase the amount to be paid from the appropriation for "expenses of collectors," and form one of the reasons that may make it necessary to ask for a deficiency appropriation under that head.

The amount of the expense of maintaining storekeepers and gaugers is dependent upon the production of spirits. Such expense will diminish or increase in proportion as the production of spirits diminishes or increases; and as the production of spirits is now steadily increasing, a sufficient force of storekeepers and gaugers must necessarily be kept to properly superintend the work and protect the revenues of the Government. This expense, therefore, is not a subject of exact calculation.

The amount appropriated for this service, including pay and expenses of agents, and for miscellaneous expenses connected with the service, was one million four hundred and seventy-five thousand dollars, ($1,475,000,) being four hundred and twenty-five thousand dollars ($425,000) less than the amount actually expended for the service during the last fiscal year. Although a number of gaugers have been discharged under the act dispensing with the gauging of wholesale liquor-dealers' packages, and the offices of storekeeper and gauger have in many instances been consolidated as provided by said act, yet it is certain that there will not be a saving of four hundred and twenty-five thousand dollars ($425,000) thereby, so that it will be absolutely necessary to ask Congress for a deficiency-appropriation to maintain this service.

This subject shall receive careful attention when a greater amount of data is obtained upon which to base a calculation as to the amount of money required for this expense during the present fiscal year.

The total of the expenses of every description incident to the collection of the internal revenue for the year ending June 30, 1876, as shown by the books of the Department, is four million seven hundred and thirty-seven thousand four hundred and thirty-five dollars and eighty-four cents, ($4,737,435.84.) To this sum should properly be added certain accounts for service during that period not yet adjusted, aggregating,

it is estimated, about thirty-five thousand dollars, ($35,000,) making the entire cost of collecting the internal revenue, including expenses of the office of the Commissioner of Internal Revenue, during the year, not over four million seven hundred and seventy-five thousand dollars, ($4,775,000.) As the total collections for the year were one hundred and seventeen million two hundred and thirty-six thousand six hundred and twenty-five dollars, ($117,237,087,) the cost of collection is thus shown to be four and one-fourteenths ($4\frac{1}{14}$) cents on each dollar collected.

ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the period specified:

Article or occupation.	Assessment-years.		Fiscal year.
	1875.	1876.	1876.
Tax on deficiencies in the production of distilled spirits	.....	$82, 223 39	$71, 577 75
Tax on excess of materials used in the production of distilled spirits	$93, 124 15	24, 278 82	22, 203 73
Tax on deposits, capital, and circulation of banks and bankers	3, 983, 951 00	3, 968, 087 61	3, 970, 6e3 23
Distilled spirits seized or fraudulently removed	2, 385, 520 41	2, 116, 959 51	1, 963, 231 51
Fermented liquors removed from brewery unstamped	24, 345 85	95, 603 67	96, 329 93
Tobacco, snuff, and cigars removed from factory unstamped	120, 766 20	114, 792 19	104, 802 98
Proprietary articles removed from manufactory unstamped	5, 228 92	9, 793 38	9, 811 07
Assessed penalties	331, 993 02	113, 686 99	116, 3e7 12
Legacies and successions	161, 145 38	138, 813 51	110, 927 52
Unassessed and unassessable penalties, interest, taxes previously abated, conscience money and deficiencies in bonded accounts which have been collected; also fines, penalties, and forfeitures paid to collectors by order of court or by order of Secretary, and amount of penalties and interest received for validating unstamped instruments. (Form 58)	320, 408 71	402, 681 54	421, 475 21
Special taxes, (licenses)	214, 711 48	75, 245 56	85, 804 31
Tax on income and dividends	568, 808 10	268, 497 51	217, 524 98
Total	8, 230, 003 22	7, 410, 663 68	7, 190, 759 34

Upon comparison, it is observed that there was an increase of assessments during the year ended April 30, 1876, over those made during the year ended April 30, 1875, as follows:

On deficiencies and on excess of materials used in the production of distilled spirits	$13, 378 06
On fermented liquors removed from brewery unstamped	71, 257 82
Proprietary articles removed from manufactory unstamped	4, 564 46
Items reported on Form 58	82, 272 83

And a decrease as follows:

On deposits, capital, and circulation of banks and bankers	$15, 863 39
On distilled spirits seized or fraudulently removed	268, 560 90
On tobacco, snuff, and cigars, removed from factory unstamped	5, 974 01
Assessed penalties	218, 306 03
Legacies and successions	22, 331 87
Special taxes	139, 465 92
Incomes and dividends	320, 310 59

The net decrease being, $819,339.54.

The great falling-off in assessments has been on incomes and dividends, spirits fraudulently removed, assessed penalties, and special taxes.

The taxes on incomes and dividends are those which have accrued under laws repealed in 1870, and the data for assessment of such taxes

have been obtained through special investigations by internal-revenue officers.

Special taxes as well as all other taxes payable by stamps are not assessed when the tax is paid at the time and in the manner required by law, and the decrease in the amount of special taxes assessed is regarded as indicating that the proportion of such taxes which were promptly paid was greater in 1876 than in 1875. In proof of the correctness of this view, attention is called to the fact that the collection of special taxes in the first month of the special-tax year 1876 was three hundred and forty-two thousand seven hundred and sixty-seven dollars and sixty-eight cents ($342,767.68) larger than the collection in the same month of the year 1875, while the collections for the two succeeding months show a considerable decrease for the year 1876, as will appear from the following statement:

Collected May, 1875.....	$3,304,508 43	Collected May, 1876.....	$3,647,276 11
June, 1875	471,192 78	June, 1876	415,709 53
July, 1875.....	227,962 49	July, 1876.....	202,990 39

The great bulk of special taxes having been promptly paid when due in 1876, the assessment of penalties was necessarily decreased, although an additional reason for this decrease is found in the fact that during the previous year the amount assessed was rendered unusually large by penalties amounting to one hundred and thirteen thousand nine hundred and fourteen dollars and fifty-six cents, ($113,914.56,) which were assessed against certain manufacturing and other corporations, as set forth in the report of the Commissioner of Internal Revenue for the fiscal year 1875. Upon reference to the same report, it will be seen that the decrease of fifteen thousand eight hundred and sixty-three dollars and thirty-nine cents ($15,863.39) on deposits, capital, and circulation of banks and bankers is more than counterbalanced by assessments made against the manufacturing associations of taxes which were due and assessable during previous years. These assessments amounted to two hundred and twenty-seven thousand seven hundred and fifteen dollars and eighty cents, ($227,715.80,) which being deducted from the total tax, three million nine hundred and eighty-three thousand nine hundred and fifty-one dollars, ($3,983,951,) leaves a balance of three million seven hundred and fifty-six thousand two hundred and thirty-five dollars and twenty cents ($3,756,235.20) tax on the current banking business of that year, or two hundred and eleven thousand eight hundred and fifty-two dollars and forty-one cents ($211,852.41) less than that assessed during the year ended April 30, 1876.

The increase of eighty-two thousand two hundred and seventy-two dollars and eighty-three cents ($82,272.83) in items reported on Form 58 is in consequence of fines, penalties, and forfeitures recovered from distillers and others engaged in the production of illicit spirits, and paid to collectors by order of the courts.

The assessments of taxes on fermented liquors are usually those which have been made under the rule adopted July 15, 1874, that one barrel of beer should be produced from every two and one-half bushels of malt, or its equivalent. Assessments of this character made during the year ended April 30, 1876, exceeded those made during the year ended April 30, 1875, by seventy-one thousand two hundred and fifty-seven dollars and eighty-two cents ($71,257.82.)

The foregoing statement shows the assessments made during the fiscal year ended June 30, 1876, as well as the assessments made during the assessment years 1875 and 1876. Previous statements have shown amounts assessed by assessment years only.

OPERATIONS AT DISTILLERY WAREHOUSES.

The following table shows the quantity of distilled spirits in taxable gallons, at seventy cents and ninety cents tax, placed in distillery warehouses, withdrawn therefrom, and remaining therein at the beginning and close of the fiscal year ended June 30, 1876.

	Gallons.	Gallons.
Quantity of distilled spirits remaining in bond July 1, 1875, at 70 cents	4,141,883	
Quantity of distilled spirits remaining in bond July 1, 1875, at 90 cents	9,225,370	
Total remaining in bond July 1, 1875		13,367,253
Distilled spirits exported and unaccounted for June 30, 1875, at 70 cents	473,035	
Distilled spirits exported and unaccounted for June 30, 1875, at 90 cents	244,482	
Total exported and unaccounted for June 30, 1875		717,517
Distilled spirits produced from July 1, 1875, to June 30, 1876, at 90 cents		57,959,647
		72,044,417
Distilled spirits withdrawn, tax-paid, under act of June 6, 1872, at 70 cents*	3,946,274	
Distilled spirits withdrawn, tax-paid, under act of March 3, 1875, at 90 cents†	53,043,115	
Total withdrawn, tax-paid	56,989,389	
Distilled spirits assessed in fourth district of Illinois, at 90 cents	8,860	
Distilled spirits assessed in first Louisiana, first Missouri, fourth Indiana, second and seventh Kentucky, first Ohio, first Pennsylvania, and fifth Virginia, at 70 cents	7,683	
Distilled spirits exported under act of June 6, 1872, at 70 cents	192,257	
Distilled spirits exported under act of March 3, 1875, at 90 cents	586,439	
Distilled spirits exported and unaccounted for at 70 cents	279,281	
Distilled spirits exported and unaccounted for at 90 cents	966,943	
Distilled spirits allowed for loss by casualty at 70 cents	4,613	
Distilled spirits allowed for loss by casualty at 90 cents	21,840	
Distilled spirits allowed in consequence of errors in original reports at 70 cents	298	
Distilled spirits withdrawn for scientific purposes at 90 cents	1,918	
Total withdrawn for all purposes named above		59,059,521
Distilled spirits remaining in bond June 30, 1876, at 70 cents	184,512	
Distilled spirits remaining in bond June 30, 1876, at 90 cents	12,800,384	
Total remaining in bond June 30, 1876		12,984,896
		72,044,417

* Including 4,273 gallons tax paid in June, 1875, (fourth district of Ohio,) and not included in report for that year.

† Including 1,502 gallons in second district of Kentucky, and 97 gallons in second district of Missouri, tax paid, during the year ended June 30, 1875, and not included in the report for that year.

Of the 184,512 gallons spirits at seventy cents remaining in bond June 30, 1876, only 278 gallons were actually in warehouse. The following statement shows the balance unaccounted for, by districts, action taken to secure the tax, &c.:

Districts.	Gallons.	Remarks.
Fourth Georgia	668	Bonds in suit.
Fifth Kentucky	2,758	Seized and sold for violation of internal-revenue laws.
Sixth Kentucky	250	Bonds in suit.
Seventh Kentucky	116,533	Ninety-four gallons actually in warehouse; bonds in suit for balance.
First Missouri	11,417	Spirits forfeited and sold by marshal; bonds in suit.
Sixth Missouri	1,545	Spirits forfeited and sold by marshal; judgment on bonds obtained.
Fourth North Carolina	184	Tax paid by order of court, and accounted for since June 30, 1876.
Fourth Ohio	25,350	Claimed to have been destroyed by fire; bonds in suit.
Eighteenth Ohio	3,496	Bonds in suit.
Twenty-third Pennsylvania	8,397	Seized by United States marshal; bonds in suit.
Fourth Tennessee	13,914	Bonds in suit; part of the spirits are reported as stolen and part as destroyed by casualties.
	184,512	

Of the spirits remaining in bond at 90 cents, 272,660 gallons were not actually in warehouse, portions having been destroyed by fire, seized, forfeited, &c., as shown in the following table:

Location.	Gallons.	Remarks.
First district, California	37,243	Seized for taxes.
Fourth district, Georgia	1,759	Bonds in suit.
First district, Illinois	41,443	Do.
Seventh district, Kentucky	65,506	Destroyed by fire.
First district, Missouri	74,896	Seized, forfeited, and sold by United States for fraud.
Sixth district, North Carolina	574	Bonds in suit.
Seventh district, North Carolina	638	Do.
First district, Ohio	15,464	Claimed to have been destroyed by fire.
Twenty-second district, Pennsylvania	11,288	Seized; portion subsequently returned.
Twenty-third district, Pennsylvania	17,284	Bonds in suit.
Fourth district, Tennessee	45	Do.
Third district, Texas	238	Claimed to have been destroyed by fire.
Second district, Virginia	6,228	Bonds in suit.
Eighth district, Virginia	144	Do.
Total	272,660	

EXPORTATION OF DISTILLED SPIRITS.

The quantity of distilled spirits removed from distillery-warehouses for export during the year ended June 30, 1875, was 587,413 gallons; the quantity so removed during the year ended June 30, 1876, was 1,308,900 gallons, an increase of 721,487 gallons, consisting principally of rum.

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The quantity of tobacco and snuff which had been removed in bond for exportation prior to July 1, 1875, and unaccounted for by landing-certificates on that day, is as follows:

	Pounds.
Amount removed from bonded warehouse at 20 cents tax	77,830.50
Amount removed under export-bonds at twenty cents tax	1,679,893.50
Amount removed under export-bonds at 24 cents tax	1,604,852.50
Snuff removed under export-bonds at 32 cents tax	7,284.00
Tobacco removed under transportation-bond, of which 78,067 pounds have been accounted for by clearance-certificates	244,674.00
Total removed and unaccounted for	3,614,534.50

Removed for exportation in bond during the fiscal year ended June 30, 1876:

	Pounds.
Under export-bonds at 20 cents tax	18,360.00
Under transportation-bonds at 24 cents tax	9,385,907.75
Snuff under transportation-bonds at 32 cents tax	30,217.00
Total removed from manufactories during fiscal year	9,434,484.75
Grand total	13,049,019.25

Exported during fiscal year and accounted for:

	Pounds.
Tobacco at 20 cents tax	1,157,113.00
Snuff at 32 cents tax	2,164.00
Removed under transportation-bonds at 24 cents tax	7,312,160.87
Snuff removed under transportation-bonds at 32 cents tax	30,342.00
Total accounted for	8,501,779.87

Remaining unaccounted for June 30, 1876:

	Pounds.
Tobacco removed under export-bonds at 20 cents tax	618,971.00
Tobacco removed under transportation-bonds at 24 cents tax	3,923,273.38
Snuff removed under transportation-bonds at 32 cents tax	4,995.00
Total unaccounted for	4,547,239.38
Grand total	13,049,019.25

The quantity removed from manufactories for exportation during the fiscal year ending June 30, 1876, is 255,168.67 pounds greater than that removed during the fiscal year ending June 30, 1875; and the quantity remaining unaccounted for at the close of the fiscal year 1876 is 732,704.87 pounds in excess of that remaining unaccounted for at the beginning of the year.

DRAWBACK.

The following table shows the amount of drawback of internal-revenue taxes allowed on different articles exported during the fiscal year ending June 30, 1876:

Port of export.	No. of claims.	Proprietary articles.	Tobacco.	Cigars.	Manufactured cotton.	Total.
Baltimore	13	.....	$1,677 72	.....	.....	$1,677 72
Boston	63	$8,776 01	81 84	.....	.....	8,857 85
New York	315	18,033 40	.....	.....	$359 10	18,392 50
Philadelphia	14	1,237 48	.....	.....	.....	1,237 48
San Francisco	4	.....	237 64	$75 00	.....	312 64
Suspension Bridge	2	36 29	.....	.....	.....	36 29
Troy	1	32 40	.....	.....	.....	32 40
Total	412	28,115 58	1,997 20	75 00	359 10	30,546 88

Total amount of drawback allowed during the fiscal year ending June 30, 1875, was twenty-eight thousand nine hundred and forty-one dollars and eighty-three cents, ($28,941.83;) showing an increase of one thousand six hundred and five dollars and five cents ($1,605.05) in the claims allowed during the past year.

TOBACCO.

The total receipts from tobacco from all sources, including special taxes upon the manufacture and sale of the same, special taxes upon raw or leaf tobacco, and from the sale of export stamps, in addition to the collections of the specific taxes imposed upon manufactured tobacco, snuff, and cigars, for the fiscal year ending June 30, 1876, were thirty-nine million seven hundred and ninety-five thousand three hundred and thirty-nine dollars and ninety-one cents ($39,795,339.91.)

A comparative statement of the receipts from these different sources for the last fiscal year with the same sources for the fiscal year ending June 30, 1875, shows the following results:

Manufactured tobacco, at 24 cents per pound	$25,689,656 09
Manufactured tobacco, at 20 cents per pound	4,656 47
Snuff, taxed at 32 cents per pound	1,061,467 64
Total for the year ended June 30, 1876	26,755,780 20
Total for the year ended June 30, 1875	25,200,759 51
Increase of collections on tobacco and snuff	1,555,020 69

The above exhibit of collections on manufactured tobacco, including snuff, for the last fiscal year, shows an increase of nearly six and two-tenths per centum over the collections of the previous fiscal year; and the increase over the collections for the fiscal year ending June 30, 1874, when the tax on manufactured tobacco, except snuff, was collected at twenty cents a pound, was four million eight hundred and sixteen thousand eight hundred and twenty-four dollars and sixty-one cents, ($4,816,824.61,) or nearly twenty-two per cent.

Limiting the comparison to manufactured tobacco, without including snuff, the percentage of increase would be still larger, being nearly six and one-half per cent. over the fiscal year ending June 30, 1875, and nearly twenty-three per cent. over the fiscal year ending June 30, 1874, when the tax was collected at twenty cents a pound.

CIGARS AND CIGARETTES.

Cigars taxed at $6 per thousand	$10,954,501 81
Cigars taxed at $5 per thousand	15,285 47
Cigarettes taxed at $1.75 per thousand	135,480 04
Cigarettes taxed at $1.50 per thousand	5 13
Total collections for year ended June 30, 1876	11,105,272 45
Total collections for year ended June 30, 1875	10,205,827 53
Increase of collections on cigars and cigarettes	899,444 92

Total increase of the year 1876 over the collections for the year ending June 30, 1874, one million seven hundred and seventy-one thousand six hundred and eighty dollars and twenty-one cents, ($1,771,680.21.)

The increase of collections on cigars and cigarettes for the last year was eight and eighty-one hundredths per cent. over the collections of the previous year, and eighteen and ninety-eight hundredths per cent., or nearly nineteen per cent., over the year ending June 30, 1874, when the tax on cigars was collected at five dollars per thousand, and on cigarettes at one dollar and a half per thousand.

OTHER COLLECTIONS.

Export stamps, year ended June 30, 1876	$6,694 30
Export stamps, year ended June 30, 1875	6,981 20
Decrease from sale of export stamps	286 90
Dealers in leaf-tobacco, year ended June 30, 1876	$112,962 96
Dealers in leaf-tobacco, year ended June 30, 1875	92,228 33
Increased collections from dealers in leaf-tobacco	20,734 63
Dealers in manufactured tobacco, year ended June 30, 1876	$1,616,318 85
Dealers in manufactured tobacco, year ended June 30 1875	1,596,460 95
Increased collections from dealers in manufactured tobacco	19,857 90
Special taxes, manufacturers of tobacco and cigars, 1876	$163,244 65
Special taxes, manufacturers of tobacco and cigars, 1875	160,554 45
Increased collections, manufacturers of tobacco and cigars	2,690 20
Special taxes, peddlers of tobacco, year ended June 30, 1876	$35,066 50
Special taxes, peddlers of tobacco, year ended June 30, 1875	40,627 91
Decrease in collections from peddlers of tobacco	5,561 41

The total increase of collections from all sources for the last fiscal year over the year immediately preceding, as shown by the foregoing figures, is two million four hundred and ninety-one thousand eight hundred and seventy-eight dollars and three cents, ($2,491,878.03,) and larger by the last-named sum than the collections for any previous fiscal year from the same source since the internal-revenue law has been in force.

PRODUCTION OF MANUFACTURED TOBACCO AND CIGARS.

Computing the number of pounds of tobacco and snuff and the number of cigars, cigarettes, &c., produced from the amounts of taxes collected on the same, and we have the following exhibit as the result:

	Pounds.
Tobacco taxed at 24 cents per pound	107,040,233.71
Tobacco taxed at 20 cents per pound	23,282.35
Total quantity of tobacco removed for consumption	107,063,516.06
Add snuff, taxed at 32 cents per pound	3,317,086.37
Total tobacco and snuff removed for consumption	110,380,602.43
Tobacco taxed at 24 cents removed for export	9,385,907.75
Snuff taxed at 32 cents removed for export	30,217
Total production of manufactured tobacco	119,796,727.18
Total production for year ended June 30, 1875	128,615,190.50
Apparent decrease in production	8,818,463 32

This apparent decrease in the production of the fiscal year ending June 30, 1876, from the production of the previous fiscal years is believed to be apparent only. The collections since the inauguration of the present stamp system, and particularly since the adoption of the uniform tax on all grades of manufactured tobacco excepting snuff, show a uniform increase in the production and sale or removal, annually, of manufactured tobacco. The large increase for the fiscal year ending June 30, 1875, was undoubtedly owing to the fact that prior to the passage of the act of March 3, 1875, which increased the tax on manufactured tobacco twenty per cent., nearly all manufactured tobacco on hand was stamped and reported. Had not the rate of tax been changed at that time, much of this stock of unstamped tobacco would have been carried forward into the next fiscal year before it was reported for taxation, and consequently would have appeared in this report as the product of the last fiscal year instead of being reported, as it was, as the product of the previous fiscal year.

The number of cigars, cigarettes, &c., on which tax was collected during the fiscal year ending June 30, 1876, including the imported cigars which paid an internal-revenue tax in addition to the import duty, was as follows:

Cigars, cheroots, &c., taxed at $5 per thousand	3,057,094
Cigars, cheroots, &c., taxed at $6 per thousand	1,825,750,302
Cigarettes taxed at $1.50 per thousand	3,420
Cigarettes taxed at $1.75 per thousand	77,417,166
Cigars and cigarettes exported	1,913,075
Total production	1,908,141,057
Year ended June 30, 1875	1,967,959,662
Decrease from previous year	59,818,605

This decrease in the number of cigars and cigarettes is undoubtedly owing to the same cause as has just been stated in regard to the production of tobacco.

In comparing the report of the previous year with this report, the large relative increase in the reported production of cigarettes, namely, from 41,297,883 to 78,289,586, including 869,000 exported, is a noticeable fact. This increased number of cigarettes will account for the fact shown in this report, that, while the entire collection of taxes from cigars and cigarettes for the last fiscal year shows an increase of about 19 per cent. over the collections for the fiscal year ending June 30, 1874, when the tax was 20 per cent. less than last year, the actual number of cigars and cigarettes produced and sold for the last fiscal year exceeds that of 1874 by about 1 per cent.

That there should have been an actual increase, both in the amount of taxes collected and in the annual production, during the last three years of financial revulsion, general depression in almost every branch of business in the country, and of almost universal shrinkage in values, is a result alike gratifying to the Government, which has derived therefrom so large an amount of its revenue, and to those interested in this important branch of industry.

In connection with this subject of tobacco, I have to call the attention of the honorable Secretary, and through him of Congress, to the several amendments and additions to the law now in force, heretofore recommended by this office, and which are incorporated into the bill reported by the honorable chairman of the Committee of Ways and Means, being House bill No. 3926. Many of these amendments and additions are admitted to be of great importance to the trade as well as to the Government, and therefore I deem it my duty to urge upon Congress action thereon at the earliest day practicable.

I would recommend, however, that the tobacco-factories authorized to be established by section 16 of said bill be called "Export tobacco-factories" instead of "Government tobacco-factories," as now contemplated by said section.

DISTILLERIES.

During the past fiscal year, the Government collected the sum of fifty-one million three hundred and ninety thousand four hundred and ninety dollars and forty-three cents ($51,390,490.43) upon distilled spirits. The greater part of these spirits were produced by six hundred and forty-seven (647) grain-distilleries. These distilleries were superintended by 1,440 storekeepers and gaugers, and were located in one hundred and three (103) collection-districts.

It would be quite impossible to select any other object for taxation that would produce an equal amount of revenue with so few persons to superintend its collection. It is confidently believed that the amount of taxes realized from distilled spirits will steadily increase from year to year if the business of the distilleries is not so hampered with legal restrictions as to prevent the owners from realizing a fair profit from their business. Although great frauds have heretofore been perpetrated by distillers in various parts of the country in combination with officers of the Government, yet it is believed that these fraudulent combinations are now entirely broken up, and that the past experience of those engaged in them has been so fruitful of misfortune and pecuniary disaster that there is but little probability of whisky frauds ever

reaching the gigantic proportions of a few years past with anything like reasonable surveillance on the part of the Government.

In many portions of the country, men of great experience and large means are engaged in this business, and, in my opinion, they now feel a deep interest in the prevention of frauds upon the Government in regard to its revenue from distilled spirits, and will co-operate with the Government in the prevention thereof; and I am free to say that the distillers, rectifiers, and wholesale liquor-dealers are manifesting a disposition to co-operate cordially in every effort made by this office to lessen the opportunities for fraud, and to secure the collection of the revenues due the Government.

Since entering upon the discharge of the affairs of this bureau, I have endeavored to assure the persons engaged in this business that while they will be required to conform strictly to all provisions of law and pay all taxes imposed thereby, yet, in administering the law, it would not be my object to ensnare them in its technicalities, but to give them a just and fair construction of all its provisions, so that their business could be carried forward without unnecessary restraint.

When the recent whisky frauds were discovered, this office resorted to all legal remedies for its suppression and for the punishment of the offenders.

Sixty-two (62) distilleries and rectifying-houses and other property were seized, of the estimated value of one million five hundred and thirty thousand seven hundred and forty-four dollars, ($1,530,744;) assessments were made against various distillers to the amount of one million six hundred and twenty-five thousand seven hundred and seventy-two dollars, ($1,625,772;) numerous suits were instituted upon distillery and other bonds, and for the recovery of taxes to the amount of three million two hundred and sixty-eight thousand four hundred and fourteen dollars, ($3,268,414;) and numerous indictments were preferred against three hundred and twenty-one (321) persons charged with offenses.

These proceedings have been pushed from time to time during the past two years, and have been fruitful in breaking up the conspiracies to defraud the Government of its revenues, in bringing many distillers and their sureties to bankruptcy and ruin, and numerous persons to disgrace, and in the sale of a number of distilleries and rectifying houses. And, as a result of the foregoing proceedings, about five hundred thousand dollars ($500,000) have been paid into the Treasury.

Some of the distilleries and rectifying houses have been bought in by the Government, and others have remained idle since their seizure. These distilleries are now falling to ruin, and in a short time will be of little or no value. A distillery is really of little value except as a means of making spirits. When you come to convert it to any other use, the great mass of machinery and fixtures have to be torn out, and either thrown away or sold as old material. Besides, when a distillery is sold at the end of a suit for condemnation, it rarely ever brings more than 10 per cent. of its appraised value.

In view of these facts, I state as my opinion that the interests of the Government will be subserved by having all the distilleries and rectifying-houses that have been bought in by the Government, and all those that are now under seizure, as soon as may be, pass into the hands of private individuals who will operate them, whereby this property will be converted into a means of producing revenue for the Government.

I will add that when the Government has acquired title to distilleries and rectifying-establishments, their care and protection constantly in-

volve a considerable outlay of money, and there is no direct provision of law authorizing the leasing of this sort of property to be used for the purposes for which it was constructed, so that up to this time nothing has been realized by the Government for the use of distilleries or rectifying-establishments purchased at sales upon distraint, or in payment of debts arising under the laws relating to internal revenue. Property so acquired is by law placed in charge of this office, and, upon a careful examination of the statute, I have come to the conclusion that it will be competent to rent such property for short periods of time, to be used for such other purpose as the tenant may see fit to put it to; and I hope soon to be able to relieve the Government of the expense of caring for some of its property by renting it to persons who will pay a reasonable compensation for its use.

As the law now stands, distilleries and rectifying-houses acquired under decrees of forfeiture remain under the orders of the court until they are sold at public sale by United States marshals. Such of this property as has been sold has been knocked off at a low price. Much of it has been offered for sale without bidders, and now remains in the custody of United States marshals at great expense to the Government, and is also rapidly going to decay.

It seems to me that this office should be invested by law with the charge and authority over this class of property acquired by forfeiture under the laws relating to internal revenue, to the same extent as over property acquired under the same laws by distraint or in payment of debts. I would, therefore, respectfully urge the speedy enactment of the fourth section of House bill, No. 3926, before referred to, which relates to this subject.

STAMPS.

Since the last report made by my predecessor was forwarded, the plan of requiring the return of a portion of the tax-paid stamps whenever a package to which it is attached is dumped for rectification, has been found to be such a valuable preventive of fraud that it has been extended to include all stamps for rectified spirits and wholesale liquor-dealers' stamps.

These three varieties of stamps for distilled spirits are now prepared at a trifling additional cost, with a paper back affixed to each in such a way that the portion of the stamp containing all the important data can be cut therefrom and filed with the Commissioner or collector, thus furnishing conclusive evidence of the complete destruction of the stamps, (rendering its re-use impossible,) and furnishing also evidence as to the contents of the package bearing the stamp.

It is believed that this system affords the Government a very effectual protection against the perpetration of frauds in connection with the collection of the tax on distilled spirits.

Obstacles to fraud by checks against the covering of illicit spirits in rectifying establishments being thus introduced, this office turned its attention to the protection of the Government against fraud in establishments of wholesale liquor-dealers. A new form of stamp was prepared to be affixed to packages of spirits filled on the premises of a wholesale liquor-dealer. These stamps are only issued upon the receipt by the collector of a statement furnishing all the information regarding the package from which the new package is filled, which is shown by the stamps, marks, and brands thereon.

The following statement shows the number and value of internal-revenue stamps of the various kinds issued by this office to collectors of

internal revenue and purchasers of documentary and proprietary stamps during the fiscal year ending June 30, 1876, viz:

Description.	Number.	Value.
Stamps for distilled spirits	5,352,700	$64,842,160 00
Stamps for tobacco, cigars, cigarettes, and snuff	223,063,152	39,822,830 47
Stamps for fermented liquors	32,784,330	9,970,410 00
Stamps for special taxes	687,620	10,156,800 00
Stamps for documents and proprietary articles	453,131,312	6,465,858 03
Total	715,019,104	131,258,048 50

This enormous business has been conducted, I am happy to report, without the loss to the Government of a stamp.

The act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1877, provided that, from and after the passage thereof, the transmission of internal-revenue stamps to the officers of the internal-revenue service should be made through the mails of the United States in registered packages.

It is estimated that the annual cost of transporting internal-revenue stamps under the contract entered into between the Secretary of the Treasury and the Adams Express Company has been—

For transportation of stamps and coupons from this office to collectors of internal revenue	$44,000
For transportation of stamps and coupons from collectors to their deputies, and *vice versa*	5,000
For transportation of stamps and unused coupons from collectors to this office	1,000
Total	50,000

The contract included the transportation upon all established express-lines at the following schedule of rates, viz: Between any two points in the territory of the Adams Express Company, and reached by it, twenty-five cents per one thousand dollars; between any two points in the territory of the Southern Express Company, except to points within the States of Arkansas and Texas, accessible as aforesaid, thirty-five cents per one thousand dollars, (it being understood that the territory of the Southern Express Company includes the States of North and South Carolina, Georgia, Alabama, Mississippi, Louisiana, Texas, Arkansas, Tennessee, and that part of the State of Virginia lying south of Richmond and west of Lynchburgh;) between any two points in the State of Texas, or in the State of Arkansas, or between any two points severally in those two States, respectively, reached by the lines of the Southern Express Company, in manner aforesaid, fifty cents per one thousand dollars; between any two points in the territory of another express company than the Adams and the Southern Express Companies, reached as aforesaid, thirty-five cents per one thousand dollars; between any two points, one of which is in the territory of one express company and the other within the territory of another express company, reached as aforesaid, excluding herefrom the States of Texas and Arkansas, sixty cents per one thousand dollars; between any two points, one of which is in the State of Texas or Arkansas and the other in any of the other States, eighty-five cents per one thousand dollars.

Considering the fact that many of the stamps transported under this contract were exceedingly bulky, it often happening that a package of stamps weighing thirty pounds was transported from Washington or

New York to Nebraska City, Nebr., for twenty-five cents, with absolute protection to the United States against loss, the rates would seem to have been reasonable.

Stamps shipped by express are packed in iron safes and are in charge of trusted messengers of the express company, with the same surveillance as is given to currency or the precious metals, and the Government is guaranteed against loss by the express companies. In sharp contrast to the security thus afforded is the security offered by the postal service of the country for registered packages.

The failure to furnish iron safes in which to secure registered packages, the necessity which frequently exists for throwing the mails from a car while in rapid motion, the transportation of the mails in sparsely-settled portions of the country by wagon and upon horseback, the frequent wetting of the mails when such means of transportation are resorted to, with no responsibility assumed by the Post-Office Department for safe delivery, all combine to warrant the conclusion that for safety or convenience the transportation by mail is not to be compared to that by express.

I find that I am confirmed in this opinion as to the great risk assumed in transporting stamps by mail, by two committees of the present House of Representatives.

On the 17th of March, 1876, the Committee of Claims reported upon a bill for the relief of William J. Pollock, late collector at Philadelphia, Pa., on account of certain coupons of special-tax stamps of the value of three thousand four hundred and thirty-three dollars and thirty-three cents, ($3.433.33,) which had been deposited in the post-office at Philadelphia for transmission to the Commissioner at Washington, but failed to reach their destination, that "it is not apparent why property of such valuation should have been committed to the risk of postal carriage as ordinary mail-matter.

"It occurs to your committee that common prudence dictated a safer mode of transit which existed unquestionably between Philadelphia and Washington, and at little cost, or they might have been sent by person."

The report of the committee was adverse to the passage of the bill.

July 17, 1876, the Committee of Ways and Means, to whom was referred H. R. bill 3921, being a bill for the relief of E. K. Snead, deceased, late collector first district of Virginia, on account of special-tax stamps and coupons lost while in course of transmission, by mail, from his deputy at Idaho, Va., to himself at Onancock, Va., reported favorably upon the bill, but took occasion to say in their report that "It is proper to add that the committee do not mean to sanction the transmission through the mails as proper. The danger of loss must be guarded against in each case in the mode most practicable. In this case there was no other mode for transmission, but by special messenger, as there was no express between the points."

The total value of stamps forwarded through express-lines has been about one hundred and sixty millions of dollars per annum, and while the same are in the course of transmission, either the Commissioner or collector of internal revenue, under their official bonds, are responsible to the United States, and in case of a loss of stamps while *in transitu* by mail, there is no authority conferred upon the accounting-officers of the Treasury Department to allow a credit of the value of the same to the Commissioner of Internal Revenue, if lost in transmission to collectors, or to collectors if lost in transmission to the Commissioner.

The responsible officer will thus be driven to Congress for special

legislation in each case. It is also believed that the shipment of stamps by mail affords peculiar opportunities for covering a defalcation where there is collusion between the responsible officer and an officer or agent of the postal service.

As single shipments are sometimes made of stamps amounting in value to over one million dollars, it will readily be seen that an officer of the Government might be seriously embarrassed by the loss of such a shipment, and, in the case of stamps which may be used without the signatures of internal-revenue officers, the Government might be subjected to great loss.

It frequently happens that a package of stamps which would be transported by express for 50 cents will require the attachment of official postage-stamps of the face value of perhaps $30.

The expenditure on account of official postage-stamps to be used in transporting internal-revenue stamps, coupons, and stubs of stamps by mail will, it is estimated, be over one hundred thousand dollars per annum. This amount may not be the cost to the United States, but, if the basis of compensation to railroad companies for transporting the mails is the weight of the matter transported, the addition of, say, two hundred tons in weight must, it would seem, cause an additional expense to the Government.

In view of these facts, therefore, it would seem to be worthy the serious attention of Congress whether the repeal of the statute referred to would not be conducive to the best interests of the Government.

REVENUE-AGENTS.

During the past fiscal year thirty-five persons have been employed, from time to time, as revenue-agents.

$53,944 91 have been expended for salaries, and
31,933 45 have been paid for expenses.

85,878 36 total.

I will not undertake to give a detailed statement of the services of these officers during the past year. They constitute a corps of intelligent, energetic, honest, and capable men, and have been and are of incalculable advantage to the bureau.

Since the repeal of the law authorizing the appointment of supervisors, I have deemed it expedient to subdivide the country into districts, and with this view have arranged eighteen revenue-agents' districts, and assigned one revenue-agent to each district, leaving seven for other and more general duty, F. D. Sewall, one of that number, being in charge of revenue-agents, with his office in the bureau at Washington.

The duties of these agents are multifarious. They are required to visit all distilleries, breweries, and tobacco-factories in their respective districts, and see that all officers are diligently performing their duties and that the laws are strictly enforced. When ordered to do so, they make examinations of collectors' offices, and assist in the transfer of such offices where consolidations of districts or a change of collectors occur. In traveling through their districts, they are expected to detect all fraudulent practices perpetrated against the Government, and are required to report all derelictions of duty upon the part of officers of the internal revenue or persons liable to pay internal-revenue taxes. While it is true that many seizures have been made upon information obtained by revenue-agents, they are of more service for the prevention of frauds.

I regard the present force of revenue-agents as wholly inadequate for

the needs of the public service; and I have the honor to recommend that an act of Congress be passed increasing the numbers of revenue-agents from twenty-five to forty.

I would also recommend the immediate passage of House bill No. 3926, especially that provision which authorizes the Commissioner of Internal Revenue to confer upon revenue-agents the power to examine all persons, books, papers, accounts, &c., and to administer oaths, as these powers are quite essential to the proper performance of duties that are often required at their hands.

MISCELLANEOUS.

In compliance with an act of Congress, approved August 15, 1876, the number of officers, clerks, and employés in this bureau was reduced, fifty-four, leaving the office-force and salaries as follows:

1 Commissioner, at	$6,000
1 deputy commissioner, at	3,200
2 heads of division, at	2,500
5 heads of division, at	2,250
1 stenographer, at	1,800
25 clerks, class four	
30 clerks, class three	
40 clerks, class two	
18 clerks, class one	
50 clerks, at	900
4 messengers	
10 laborers	

An aggregate of 187 persons.

I have estimated for the next fiscal year for

1 Commissioner, at	$6,000
1 deputy commissioner, at	3,500
7 heads of division, at	2,500
1 stenographer, at	2,000
25 clerks, class four	
35 clerks, class three	
45 clerks, class two	
18 clerks, class one	
50 clerks, at	900
5 messengers	
15 laborers	

An aggregate of 203, being an increase numerically of 16 persons, as well as an increase of the salaries of the deputy commissioner, 5 heads of division, and stenographer.

The special-tax stamps are printed by the Bureau of Engraving and Printing. All other stamps are printed in the city of New York, under contracts with the American Bank-Note Company, the National Bank-Note Company, the Continental Bank-Note Company, the Graphic Company, and John J. Crooke.

Seven persons are now engaged in that city in the superintendence of the manufacture and delivery of stamps, and a number of persons are required to receive and examine the special-tax stamps from the Bureau of Engraving and Printing. It has been the practice for some years past to pay these persons out of the appropriation "for stamps, paper, and dies;" and I found upon taking charge of this bureau nine persons performing duties at the office here in Washington who were carried on what was known as the "stamp-roll" and paid out of said appropriation. At least four of them have been and are still required to receive and examine the special-tax stamps as they are delivered to this bureau by the Bureau of Engraving and Printing. The others are

engaged upon the work of examining the stub-books returned by collectors, so as to verify their accounts.

While I am satisfied that it is perfectly legitimate to charge to the appropriation for stamps, paper, and dies the expense of superintending the work and verifying the count as the stamps are received from the printer, thus providing for eleven of the persons so employed, I have had serious doubts as to the propriety of paying from that appropriation for services rendered in keeping the stamp-accounts with collectors. The persons now employed in the examination of these stub-books and in keeping the accounts with collectors are experts in the business, and with the present force of this bureau their services cannot be dispensed with.

I will also state that, in the division of internal-revenue agents, it has been found necessary to employ six persons, who have been placed upon the work of the examination of the accounts of distillers, rectifiers, and wholesale liquor dealers, for the purpose of detecting any frauds that might exist. These persons have been paid out of the appropriation "For punishment for violating internal-revenue laws." They have been so employed for the reason that the regular force has been found insufficient for the performance of this duty.

I call your attention, and through you the attention of Congress, to these matters, for the purpose of having legislation upon this subject, if it is deemed advisable by Congress.

When an assessment is made by this bureau for unpaid taxes, the person or corporation assessed, under existing laws, has the right to file an application for the abatement of such assessment, and the Commissioner of Internal Revenue is invested with certain judicial powers for the purpose of investigating and deciding the justice or legality of such assessment.

There is no provision of law, however, for the taking of testimony for the trial of these questions, which from year to year involve very large sums of money. The practice heretofore has been, and now is, to determine these questions upon *ex-parte* affidavits. These answer a proper purpose in a large class of cases, involving small sums of money; but it often occurs that applications are made for the abatement of large assessments, which require the testimony of numerous witnesses, whose affidavits are frequently obtained without an opportunity for the cross-examination of the witnesses. This I regard as a very vicious system, and wholly unfitted for the just determination of judicial questions involving any considerable sum of money.

I therefore recommend very earnestly that Congress pass a law providing for the taking of depositions both on behalf of the Government and the tax-payer, with compulsory process for witnesses for the trial of such applications for the abatement of taxes as, in the opinion of the Commissioner of Internal Revenue, the public interests may require. The same may be said with regard to claims for the refunding of taxes alleged to have been erroneously or illegally assessed or collected.

It is believed that the Government has, in times past, been defrauded by the transportation and sale of illicit spirits in imported packages and packages manufactured in imitation of imported packages. I would, therefore, call your attention to this subject, and ask that you recommend suitable legislation to provide for stamping all packages containing wines and liquors imported into this country from foreign ports, in order to prevent the re-use of such packages and those made in imitation thereof.

Before the war, a large business was transacted on the Mississippi

River and its tributaries in what was known as "flatboats," which were navigated entirely by hand. These boats were fitted up and loaded at the various cities and towns upon the upper parts of those rivers, and often several months were occupied in legitimate trade from place to place as they descended the rivers. This business is being resumed to a considerable extent, and, while it may never reach its former proportions, will constitute a legitimate branch of trade.

Under existing laws, special licenses for the wholesale or retail of spirits and tobacco cannot be issued to persons owning such boats. I see no reason, however, why persons pursuing this sort of business should not be permitted to take out licenses in the same manner as though they were doing business on shore. I would therefore recommend that the laws be amended in this regard.

The following statement shows the withdrawal of spirits from bonded warehouses for five years ending June 30, 1876:

	Gallons.
1872	64,914,471
1873	62,971,413
1874	61,763,700
1875	62,580,998
1876	56,989,389

It will be observed that there was a falling-off in the withdrawals for the fiscal year 1876, when compared with the fiscal year 1875, of 5,591,609 gallons. It is somewhat difficult to assign a satisfactory reason for this falling-off. It is believed, however, judging from the increased production of the first four months of the present fiscal year, that the withdrawals for the fiscal year ending June 30, 1877, will equal those of the year 1875.

The following table will show the daily spirit-producing capacity of the distilleries in operation for the months of July, August, September, and October of the fiscal years 1875, 1876, and 1877:

1874.		1875.		1876.	
August 1	145,667	August 1	108,411	August 1	168,963
September 1	168,180	September 1	171,009	September 1	182,580
October 1	198,561	October 1	189,883	October 1	196,156
November 1	225,539	November 1	217,458	November 1	232,659

From the above table it will be seen that the daily producing capacity of the distilleries on November 1, 1876, was 15,201 gallons in excess of that of November 1, 1875, and 7,120 gallons per day more than the producing capacity for November 1, 1874, in the fiscal year when the withdrawals from bonded warehouses amounted to 62,580,998 gallons.

From all the information received at this office in regard to the business of the distilleries, it is believed that the production for this year will equal that of the year 1875, and perhaps go beyond it.

For the months of July, August, September, and October of the current fiscal year, the receipts on account of tobacco were $14,239,749.07, while for the same months for the last fiscal year the receipts were $13,747,344.27, showing a gain of $492,404.80.

The following table shows the receipts from all sources for the months of July, August, September, and October of the current fiscal year, together with a comparison of the receipts for the same months of last year:

Sources of revenue.	Receipts from July 1, 1875, to October 31, 1875.	Receipts from July 1, 1876, to October 31, 1876.	Increase.	Decrease.
SPIRITS.				
Brandy distilled from apples, peaches, or grapes	$179,229 35	$390,003 96	$210,774 61	.....
Spirits distilled from materials other than apples, peaches, or grapes	16,373,489 24	16,895,155 17	521,665 93	.....
Rectifiers' special tax	23,450 15	17,979 20	.....	$5,470 95
Dealers, retail liquor	394,352 29	360,335 96	.....	34,016 33
Dealers, wholesale liquor	46,592 28	36,605 82	.....	9,986 46
Manufacturers of stills, and stills and worms manufactured	1,262 52	1,552 24	289 72	.....
Stamps for distilled spirits intended for export	517 50	414 40	.....	103 10
Stamps, warehouse, rectifiers', and dealers	81,503 30	89,185 20	7,681 90	.....
Total	17,100,396 63	17,791,231 95	740,412 16	49,576 84
TOBACCO.				
Cigars, cheroots, and cigarettes	3,962,225 91	3,874,425 34	.....	87,800 57
Manufacturers of cigars	12,551 75	11,856 05	.....	695 70
Snuff	360,213 62	370,488 82	.....	9,724 80
Tobacco of all descriptions	9,212,698 95	9,819,373 36	606,674 41	.....
Stamps for tobacco or snuff intended for export	2,112 10	2,535 10	423 00	.....
Dealers in leaf-tobacco	6,882 63	8,595 03	1,712 40	.....
Retail dealers in leaf-tobacco	1,083 33	533 33	.....	550 00
Dealers in manufactured tobacco	163,157 09	146,177 33	.....	16,979 76
Manufacturers of tobacco	785 98	566 74	.....	219 24
Peddlers of tobacco	5,632 91	5,197 97	.....	434 94
Total	13,747,344 27	14,239,749 07	608,809 81	116,405 01
FERMENTED LIQUORS.				
Fermented liquors, tax of $1 per barrel on	3,428,242 39	3,499,677 48	71,435 09	.....
Brewers' special tax	10,466 84	9,139 71	.....	1,327 13
Dealers in malt liquors	31,010 46	26,176 08	.....	4,834 38
Total	3,469,719 69	3,534,993 27	71,435 09	6,161 51
BANKS AND BANKERS.				
Bank deposits	597,063 09	550,329 38	.....	46,733 71
Bank deposits, savings, &c	100,372 65	96,475 55	.....	3,897 10
Bank capital	255,921 05	249,509 04	.....	6,412 01
Bank circulation	11,224 68	3,918 08	.....	7,306 60
Total	964,581 47	900,232 05	.....	64,349 42
Adhesive stamps	2,168,339 31	2,113,276 95	.....	55,062 36
Penalties	95,289 82	243,925 12	148,635 30	.....
Articles and occupations formerly taxed but now exempt	273,357 99	70,355 82	.....	203,002 17
Aggregate receipts	37,819,029 18	38,893,764 23	1,569,292 36	494,557 31

It will be seen from this table that the aggregate gain for these four months over the corresponding months of last year is $1,074,735.05.

From a careful consideration of all these figures, I venture to express the opinion that the receipts for the current fiscal year will be $120,000,000. If no change is made in the rate of taxation, it is fair to assume that the percentage of increase of taxes for the fiscal year ending June 30, 1878, will be equal to the percentage of increase in the population of the country, and such increase of taxes might with safety be put down at $3,000,000, giving the estimated aggregate collections for the year ending June 30, 1878, at $123,000,000.

Very respectfully,

GREEN B. RAUM,
Commissioner.

Hon. LOT M. MORRILL,
Secretary of the Treasury.

REPORT OF THE COMPTROLLER OF THE CURRENCY.

The following table exhibits the resources and liabilities of the ba at the close of business on the second day of October, 1876—the of their last report, the returns from New York, from Boston, Phila phia, and Baltimore, from the other reserve cities, and from the remai banks of the country, being tabulated separately:

	New York City.	Boston, Philadelphia, and Baltimore.	Other reserve cities.*	Country banks.	Aggre
	47 banks.	99 banks.	90 banks.	1,853 banks.	2,089 b
RESOURCES.					
Loans and discounts				$479, 169, 333	$927, 5
On U. S. bonds on demand	$6, 277, 492	$843, 143	$1, 031, 631		
On other stocks, bonds, &c., on demand	58, 749, 574	19, 114, 232	9, 025, 493		
Payable in gold	4, 338, 058	66, 184	3, 185, 558		
On single-name paper, without other security	16, 634, 532	9, 355, 654	6, 739, 679		
All other loans	98, 243, 569	138, 596, 601	76, 204, 245		
Overdrafts	70, 900	53, 923	442, 806	3, 162, 106	3, 7
Bonds for circulation	19, 237, 500	45, 701, 200	23, 164, 250	249, 067, 450	337, 1
Bonds for deposits	775, 000	600, 000	2, 903, 500	10, 419, 500	14, 6
U. S. bonds on hand	16, 135, 000	5, 113, 700	3, 988, 600	7, 904, 850	33, 1
Other stocks and bonds	10, 061, 841	3, 704, 452	2, 898, 144	17, 720, 720	34, 4
Due from reserve agents		17, 357, 152	14, 626, 028	55, 343, 771	87, 3
Due from other national banks	15, 819, 090	9, 416, 355	6, 316, 500	15, 973, 145	47, 5
Due from other banks and bankers	2, 368, 687	1, 224, 185	2, 257, 546	6, 210, 865	12, 0
Real estate, furniture, and fixtures	8, 786, 099	6, 388, 022	4, 873, 487	23, 074, 328	43, 1
Current expenses	985, 419	873, 246	965, 361	4, 163, 618	6, 9
Premiums	2, 674, 969	952, 269	975, 954	6, 112, 039	10, 7
Checks and other cash items	1, 856, 901	1, 119, 261	783, 553	8, 283, 425	12, 0
Exchanges for clearing-house	63, 940, 479	19, 165, 458	4, 764, 890		87, 8
Bills of other national banks	1, 249, 038	3, 595, 725	1, 833, 969	9, 231, 583	15, 9
Fractional currency	105, 307	263, 554	139, 810	906, 533	1, 4
Specie	14, 576, 574	2, 824, 504	1, 197, 380	2, 761, 239	21, 3
Legal-tender notes	27, 902, 384	14, 452, 686	12, 163, 255	29, 733, 592	84, 2
U. S. certificates of deposit	17, 365, 000	7, 620, 000	2, 905, 000	1, 280, 000	29, 1
Five per cent. redemption fund	829, 194	2, 036, 716	997, 134	10, 843, 329	14, 7
Due from U. S. Treasurer	241, 225	739, 694	181, 212	875, 193	2, 0
Total	389, 223, 852	311, 237, 922	184, 564, 975	942, 238, 619	1, 827, 2
LIABILITIES.					
Capital stock	66, 400, 000	80, 886, 985	47, 005, 500	305, 509, 747	499, 8
Surplus fund	18, 936, 148	22, 540, 745	14, 858, 851	75, 876, 538	132, 2
Undivided profits	8, 897, 208	4, 729, 284	3, 954, 832	28, 863, 892	46, 4
National bank notes outstanding	14, 832, 784	38, 202, 086	20, 164, 866	218, 344, 284	291, 5
State bank notes outstanding	77, 800	92, 483	32, 793	418, 943	6
Dividends unpaid	212, 279	1, 462, 452	193, 301	1, 987, 502	3, 8
Individual deposits	184, 063, 417	121, 104, 228	67, 185, 902	279, 031, 663	651, 3
U. S. deposits	279, 691	277, 719	1, 330, 813	5, 368, 578	7, 2
Deposits of U. S. disbursing officers	145, 072	14, 731	918, 603	2, 668, 376	3, 7
Due to national banks	71, 814, 793	32, 255, 097	15, 712, 932	11, 753, 147	131, 5
Due to other banks and bankers	23, 524, 660	7, 413, 797	11, 574, 183	5, 737, 472	48, 2
Notes and bills rediscounted		113, 415	589, 399	3, 761, 593	4, 4
Bills payable	50, 000	2, 144, 900	1, 043, 000	2, 916, 884	6, 1
Total	389, 223, 852	311, 237, 922	184, 564, 975	942, 238, 619	1, 827, 2

* The reserve cities, in addition to New York, Boston, Philadelphia, and Baltimore, are Albany, burgh, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Chicago, Detroit, Milwaukee, Louis, and San Francisco.

The following table exhibits the resources and liabilities of the national banks in operation, at corresponding dates for the last eight years:

	Oct. 9, 1869.	Oct. 8, 1870.	Oct. 2, 1871.	Oct. 3, 1872.	Sept. 12, 1873.	Oct. 2, 1874.	Oct. 1, 1875.	Oct. 2, 1876.
	1,617 banks.	1,615 banks.	1,767 banks.	1,919 banks.	1,976 banks.	2,004 banks.	2,087 banks.	2,089 banks.
RESOURCES.								
	Millions.	*Millions.*	*Millions.*	*Millions.*	*Millions.*	*Millions.*	*Millions.*	*Millions.*
Loans	682.9	716.0	831.6	877.2	944.2	954.4	984.7	931.3
Bonds for circulation	339.5	340.6	364.5	382.0	388.3	383.3	370.3	337.2
Other U. S. bonds	44.6	37.7	45.8	27.6	23.6	28.0	28.1	47.8
Other stocks, bonds, &c	22.2	23.6	24.5	23.5	23.7	27.8	33.5	34.4
Due from other banks	100.9	109.5	143.2	128.2	149.5	134.8	144.7	146.9
Real estate	25.2	27.5	30.1	32.3	34.7	38.1	42.4	43.1
Specie	23.0	18.5	13.2	10.2	19.9	21.2	8.1	21.4
Legal-tender notes	83.7	77.2	107.0	102.1	92.4	80.0	76.5	84.2
National bank notes	10.9	12.6	14.3	15.8	16.1	18.5	18.5	15.9
Clearing-house exchanges	108.7	91.6	115.2	125.0	100.3	109.7	87.9	100.0
U. S. certificates of deposit	.....	.....	.....	6.7	20.6	42.8	48.8	29.2
Due from U. S. Treasurer	.....	.....	.....	.....	.....	20.3	19.6	16.7
Other resources	55.6	55.9	41.2	25.2	17.3	18.3	19.1	19.1
Totals	1,497.2	1,510.7	1,730.6	1,755.8	1,830.6	1,877.2	1,882.2	1,827.2
LIABILITIES.								
Capital stock	426.4	430.4	458.3	479.6	491.0	493.8	504.8	499.8
Surplus fund	86.2	94.1	101.1	110.3	120.3	129.0	134.4	132.2
Undivided profits	40.7	38.6	42.0	46.6	54.5	51.5	53.0	46.4
Circulation	296.1	293.9	317.4	335.1	340.3	334.2	319.1	292.2
Due to depositors	523.0	515.3	631.4	628.9	640.0	683.8	679.4	666.2
Due to other banks	118.9	130.0	171.9	143.8	173.0	175.8	179.7	179.8
Other liabilities	5.9	8.4	8.5	11.5	11.5	9.1	11.8	10.6
Totals	1,497.2	1,510.7	1,730.6	1,755.8	1,830.6	1,877.2	1,882.2	1,827.2

OTHER SYSTEMS OF BANKING.

The Comptroller receives frequent applications for public documents containing statements of the resources and liabilities of the banks authorized by the legislatures of the several States previous to the establishment of the national banking system; and similar inquiries are also made in reference to the two Banks of the United States authorized by Congress, the first by act of February 25, 1791, and the second by act of April 10, 1816. A resolution of the House of Representatives of July 10, 1832, directed the Secretary of the Treasury to procure and publish such statements of the banks organized in the various States as could be obtained from State officials; and in 1873 it was made the duty of the Comptroller of the Currency to present annually to Congress similar information from official and other reliable sources.

In compliance with the resolution of 1832, a compilation of statistics, more or less complete, showing the condition of the banks in the several States, was, with the exception of a few years, published annually until 1863. Many of these reports are out of print, and when comparative statistical information is desired in reference to particular States it cannot be obtained without consulting a series of volumes. Information in reference to the two Banks of the United States is alike inconvenient of access. The Comptroller, therefore, deeming the present time and circumstances especially appropriate, devotes a portion of his report for 1876 to the presentation, in a concise and convenient form, of the more valuable of the statistics contained in these various reports, together

The following table exhibits the resources and liabilities
at the close of business on the second day of October, 1
of their last report, the returns from New York, from Bo
phia, and Baltimore, from the other reserve cities, and fro
banks of the country, being tabulated separately:

	New York.	Boston, Phila.	Other reserve	O

such a purpose
allotted to an annual report. A glance at the hist
Massachusetts and New York, and in a few of the older Western and Southern States, exhibits the general outlines of the bank legislation of the country previous to 1863. This review presents to us in a favorable light the operations of the charter system of banks in two of the most prosperous States of the Union, while it also exposes many of the imperfections of that system as it existed in some of the other States of the Union during the period when circulation was issued by State authority.

BANK OF NORTH AMERICA.

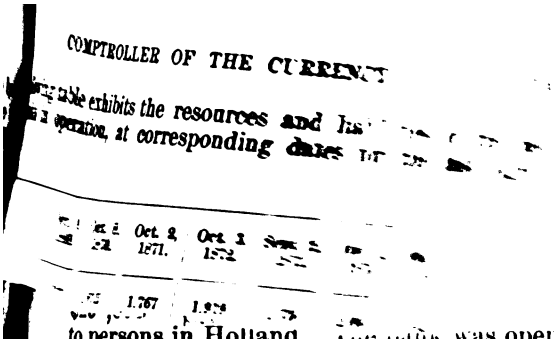
The first organized bank in the United States, and "the first one which had any direct relation to the Government of the United States," commenced operations on January 7, 1782. The institution had its origin,* as a banking company without charter, in a meeting of citizens of Philadelphia on June 17, 1780, at which it was resolved to open a "security subscription to the amount of three hundred thousand pounds, Pennsylvania currency, in real money," the intention being to supply the Army, at the time reported by Washington to be destitute of the common necessaries of life and on the verge of mutiny. Thomas Paine, then clerk of the Pennsylvania Assembly, suggested a subscription, in a letter to Mr. Blair McClenaghan, in which he inclosed a contribution of five hundred dollars to the fund, the latter gentleman and Robert Morris each subscribing two hundred pounds in hard money.

The first proceedings in the Congress of the United States in reference to the establishment of a bank were on June 21, 1780, at which time a committee of three was appointed to confer with the inspectors and directors of this proposed association. The committee reported a series of resolutions, which were unanimously adopted, accepting the offerings of the associators as a distinguished proof of their patriotism, and pledging the faith of the Government for the effectual re-imbursement of the amount advanced. The resolution was accompanied by the following preamble:

> Whereas a number of patriotic citizens of Pennsylvania have communicated to Congress a liberal offer, on their own credit, and by their own exertions, to supply and transport 3,000,000 rations, and 300 hogsheads of rum, for the use of the Army, and have established a bank for the sole purpose of obtaining and transporting the said supplies with the greater facility and dispatch; and whereas, on the one hand, the associators, animated to this laudable exertion by a desire to relieve the public necessities, mean not to derive from it the least pecuniary advantage, so, on the other, it is just and reasonable that they should be fully re-imbursed and indemnified.

In the spring of 1781, Robert Morris, then holding the office of Superintendent of Finance, under appointment of Congress, arranged the system of the Bank of North America. On the 26th of May, 1781,

* Paine's Dissertations on Government, 1786.



...mitted by Morris, ...er 31 following, it ...nited to ten million ...paid in by the indi- ...,000. The Superin- ...subscribed $250,000 ...the national finances ...nly obliged to release ...stock paid in was sold to persons in Holland. The bank was opened for business on January 7, 1782. Before the month of July following, it had loaned to the Government $400,000, and to the State of Pennsylvania $80,000.

The legislature of Pennsylvania granted the company an act of incorporation of perpetual duration on April 1, 1782, which was repealed in 1785, but the bank continued its business under the act of Congress. A change of parties in 1787 brought with it a renewal of the charter by the State of Pennsylvania, limited, however, to the term of fourteen years, with a capital of two millions of dollars. In 1790 Hamilton, in his report, refers to the "ambiguous situation in which the Bank of North America has placed itself by the acceptance of its last State charter," and concludes that, as this has rendered it a bank of an individual State, with a capital of but two millions, liable to dissolution at the expiration of its charter in fourteen years, it would not be expedient to accept it as an equivalent for a Bank of the United States. The State charter of the bank was renewed from time to time until December 3, 1864, when it became a national bank, retaining its original name, with a capital of $1,000,000, and a surplus of nearly the same amount.

The annual dividends of this bank from 1792 to 1875—eighty-four years—have averaged within a small fraction of eleven per cent. The amount of its outstanding State-bank circulation in 1862 was $687,000. The amount unredeemed is estimated at $40,000.

THE FIRST BANK OF THE UNITED STATES.

The first Bank of the United States was proposed by Alexander Hamilton, Secretary of the Treasury, in his report on a national bank made December 13, 1790. In that report he acknowledges the essential service rendered by the Bank of North America, as a fiscal agent of the general Government, from the commencement of its operations, January 7, 1782, to the close of the revolutionary war, which bank at that time (1790) was operating under the charter obtained from the State of Pennsylvania in 1787. In an elaborate report, he gives at length his reasons for the necessity of the organization of the proposed bank, and disapproves of the proposition to issue United States notes. On this point he says:

> The emitting of paper money by the authority of Government is wisely prohibited to the individual States by the National Constitution, and the spirit of that prohibition ought not to be disregarded by the Government of the United States. Though paper emissions, under a general authority, might have some advantages not applicable, and be free from some disadvantages which are applicable to the like emissions by the States separately, yet they are of a nature so liable to abuse, and, it may even be affirmed, so certain of being abused, that the wisdom of the Government will be shown in never trusting itself with the use of so seducing and dangerous an expedient.*

The capital of the proposed bank was fixed at ten millions; and one-

* Finance Report, vol. 1, page 64.

fourth of all the private and corporate subscriptions was to be paid in gold and silver, and three-fourths in United States stock bearing six per cent. interest. Two millions were to be subscribed by the United States, and paid in ten equal annual installments by loans from the bank, or, as Mr. Hamilton describes the operation, by "borrowing with one hand what is lent with the other." The board of directors of the bank was to consist of twenty-five persons, not more than three-fourths of them to be eligible for re-election in the next succeeding year. The bank had authority to loan on real estate security, but could only hold such real estate as was requisite for the erection of suitable banking-houses, or should be conveyed to it in satisfaction of mortgages or judgments. No stockholder, unless a citizen of the United States, could be a director, and the directors were to give their services without compensation. The bills and notes of the bank were made receivable in payment of all debts to the United States.

The act of incorporation was opposed in the House of Representatives by James Madison and eighteen others, all of whom, with one exception, were members from the States of Virginia, Maryland, and North and South Carolina. It was also opposed by Thomas Jefferson, Secretary of State, and Edmund Randolph, Attorney-General, in opinions requested by the President. The grounds taken by the opponents of the charter were, a denial of the general utility of banking systems, and opposition to the special provisions of the bill; but the main force of their objections was directed against the constitutional authority of Congress to pass an act for the incorporation of a national bank. The supporters of the bill in the House of Representatives numbered thirty-nine—a majority of twenty; all of them, except four, being representatives of Northern States, among whom were Fisher Ames, Elbridge Gerry and Theodore Sedgwick, of Massachusetts; Roger Sherman and Jonathan Trumbull, of Connecticut; Elias Boudinot, of New Jersey; and Peter Muhlenberg, of Pennsylvania. Hamilton, Secretary of the Treasury, and Knox, Secretary of War, in official opinions rendered to the President, maintained the constitutionality and the policy of the act.

Hamilton's plan, substantially unchanged, was adopted by Congress, and the act was approved by Washington on February 25, 1791. The average dividends of the bank, from its organization to March, 1809, were at the rate of 8½ per centum per annum. The 5,000 shares of four hundred dollars each, owned by the United States, were disposed of in the years 1796 to 1802, at a considerable profit, 2,220 shares having been sold in the last-mentioned year at a premium of 45 per cent. According to the Treasury records the Government subscription, with the addition of the interest which was paid by the United States on the stock issued for it, amounted to $2,636,427.71, while there was received by the Treasury in dividends, and from the sale of the bank stock at various times, $3,773,580, the profit realized by the Government being $1,137,152.29, or nearly fifty-seven per cent. on the original investment.

The act provided that a report of the condition of the bank should be furnished to the Secretary whenever required by him, but not oftener than once a week. The Treasury records do not show that any formal reports were ever made to the Department, and the only balanced statements to be found, showing the condition of the bank are two, which are contained in letters* of Albert Gallatin, Secretary of the Treasury,

* American State Papers—Finance, vol. 2, pp. 352 and 470.

communicated to Congress on March 2, 1809, and January 24, 1811. These reports are follows:

	January, 1809.	January, 1811.
RESOURCES.		
Loans and discounts	$15,000,000	$14,578,294
United States six per cent. stock	2,230,000	2,750,000
Other United States indebtedness	----------	57,046
Due from other banks	200,000	894,145
Real estate	480,000	500,653
Notes of other banks on hand	----------	393,341
Specie	5,000,000	5,009,567
Totals	23,510,000	24,183,046
LIABILITIES.		
Capital stock	10,000,000	10,000,000
Undivided surplus	510,000	509,678
Circulating notes outstanding	4,500,000	5,037,125
Individual deposits	8,500,000	5,900,423
United States deposits	----------	1,929,999
Due to other banks	----------	634,348
Unpaid drafts outstanding	----------	171,473
Totals	23,510,000	24,183,046

Renewal of charter.

The charter of the bank expired by limitation on the 4th of March, 1811, and application for its renewal was made in April, 1808. In 1810 the subject underwent investigation and discussion in Congress. Albert Gallatin, then Secretary of the Treasury, favored the renewal, with some minor changes. Of the conduct of the bank under its first charter he said: "The affairs of the bank, considered as a moneyed institution, have been wisely and skillfully managed." On the final vote in the Senate, on February 20, 1811, the parties stood 17 to 17, and the bill was defeated by the casting vote of the Vice-President, George Clinton. Mr. Clay voted against its passage, and Mr. Crawford and Mr. Pickering in its favor, the latter voting against instructions of the Massachusetts legislature. The legislatures of Pennsylvania and Virginia instructed their representatives to oppose the renewal of the charter on the ground of its unconstitutionality. The bill was lost in the House by a minority of one vote, as it had previously been in the Senate by the casting vote of the Vice-President.

The State banks, which the opponents of the recharter believed adequate to the fiscal requirements of the Government and to the monetary necessities of trade and industry, failed in the trial to which the exigencies of the war of 1812 subjected them. In September, 1814, all of them which were south of New England suspended specie payments. Nearly one hundred of them, in different sections of the country, had been, of necessity, in the absence of a national bank, selected as depositories of Government funds. The check of the redemption of their notes being removed, an expansion of their issues followed; its amount, which was estimated in 1811 at $28,100,000, being in succeeding years, according to Mr. Crawford, as follows:* In 1813, from $62,000,000 to $70,000,000; in 1815, from $99,000,000 to $110,000,000; and in 1819, from $45,000,000 to $53,000,000. During the year 1816 the banks continued to issue largely, and that, in addition to this, floods of unchartered currency were poured out, in notes of all denominations, from six cents upward Great distress resulted to the country from the

* Finance Report, vol. 12, page 59.

depreciation of the currency, and from the failures of banks in 1818, '19, and '20. The root of the evil lay in the attempt of the Government to carry on an expensive war by means of bank-loans, and the notes of State corporations over which it had no control, thereby converting an irredeemable paper, issued by irresponsible institutions, into a national currency, assisting in its circulation and encouraging its expansion. In 1814, Treasury funds to the amount of nearly nine millions of dollars were in the suspended banks; and the correspondence of Secretary Crawford with the deposit-banks, from January 1, 1817, to May 8, 1822, fills two volumes, comprising 1237 pages.* The loans of the Government in 1815 amounted to $35,220,671. Treasury notes were not redeemed, and general distrust prevailed.

On October 6, 1814, Mr. Dallas was appointed Secretary of the Treasury, and on the 14th of the same month, in response to a communication from the Committee of Ways and Means, he transmitted a report† strongly recommending the organization of a national bank. In that report he says:

> The multiplication of State banks in the several States has so increased the quantity of paper currency that it would be difficult to calculate its amount, and still more difficult to ascertain its value. * * There exists, at this time, no adequate circulating medium common to the citizens of the United States. The moneyed transactions of private life are at a stand, and the fiscal operations of the Government labor with extreme inconvenience. * * Under favorable circumstances, and to a limited extent, an emission of treasury-notes would probably afford relief; but treasury-notes are an expensive and precarious substitute either for coin or bank-notes, charged as they are with a growing interest, productive of no countervailing profit or emolument, and exposed to every breath of popular prejudice or alarm. The establishment of a national institution, operating upon credit, combined with capital, and regulated by prudence and good faith, is, after all, the only efficient remedy for the disordered condition of our circulating medium. The establishment of a national bank will not only be useful in promoting the general welfare, but it is necessary and proper for carrying into execution some of the most important powers constitutionally vested in the Government.

At this time, in place of one United States bank acting as its fiscal agent, the Government accounts were distributed among a large number of State banks, scattered all over the Union Such was the state of the public credit in 1813–'14, that in those two years $42,269,776 of six per cent. stocks, issued by the Government, and running for twelve years, were sold at a discount of nearly fifteen per cent., the Government realizing from their sale but $35,987,762. On February 24, 1815, a loan of $8,856,960, running for nine years, but with interest increased to seven per cent., was negotiated at par; and on March 3, following, another loan of $9,745,745, for nine months, at six per cent. interest, brought into the Treasury but $9,284,044, the discount in this instance being nearly five per cent.‡ In addition to these losses, the money received for the loans was at a heavy discount for specie—the depreciation in the local currency at the close of the war ranging to twenty and even twenty-five per cent., and the Government supplies being obtained only at a proportionate rise in price. Such were some of the results of a State-bank system during the period that followed the expiration of the charter of the bank on March 4, 1811, and until its re-establishment on January 7, 1817.

The effect of this experience was to revolutionize the opinions of Congress, insomuch that on January 20, 1815, and in accordance with the recommendation of Secretary Dallas, a bill was passed re-organizing the bank, many prominent members of both houses who had previously

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* 18 Cong., 1 sess., No. 140.
† American State Papers—Finance, vol. 2, p. 866.
‡ Elliott's Funding System, pp. 567, 572, and 584.

voted against a renewal of the charter now voting in its favor. The bill was vetoed by President Madison,* in his message of January 30, in which, "waiving the question of the constitutional authority of the legislature to establish an incorporated bank," he says: "The proposed bank does not appear to be calculated to answer the purposes of reviving the public credit, of providing a national medium of circulation, of aiding the Treasury by facilitating the indispensable anticipations of the revenue, and by affording to the public more durable loans." These objections the President supported with copious arguments, concluding with the suggestion, that if they did not meet with the approval of Congress they could be constitutionally overruled, but that in a contrary event "a more commensurate and certain provision for the public exigencies" could be substituted.

SECOND BANK OF THE UNITED STATES.

On the 10th of April, 1816, a bill was approved by President Madison, which was the second and last charter of the bank granted by the general Government. The plan proposed by Mr. Dallas was modeled upon the charter of the first United States Bank, and the act of incorporation, as finally passed, did not differ materially from the plan proposed by him. The charter was limited to twenty years, expiring on March 3, 1836. The capital was fixed at $35,000,000, seven millions of which was to be subscribed by the Government, payable in coin, or in stock of the United States bearing interest at five per cent., and redeemable at the pleasure of the Government. The remaining stock was to be subscribed for by individuals and corporations, one-fourth being payable in coin, and three-fourths in coin or in the funded debt of the United States. Five of the directors were to be appointed by the President, and all of them were required to be resident citizens of the United States, and to serve without compensation. The amount of indebtedness, exclusive of deposits, was not to exceed the capital of the bank. The directors were empowered to establish branches, and the notes of the bank, payable on demand, were receivable in all payments to the United States. The penalty for refusing to pay its notes or deposits in coin, on demand, was twelve per cent. per annum until fully paid. The bank was required to give the necessary facilities, without charge, for transferring the funds of the Government to different portions of the Union, and for negotiating public loans. The moneys of the Government were to be deposited in the bank and its branches, unless the Secretary of the Treasury should otherwise direct. No notes were to be issued of a less denomination than five dollars, and all notes smaller than one hundred dollars were to be made payable on demand. The bank was not, directly nor indirectly, to deal in anything except bills of exchange, gold or silver bullion, goods pledged for money lent, or in the sale of goods really and truly pledged for loans, or of the proceeds of its lands. No other bank was to be established by authority of Congress during the continuance of the corporation, except such as might be organized in the District of Columbia with an aggregate capital not exceeding six millions of dollars; and, in consideration of all the grants of the charter, the bank was to pay to the United States a bonus of $1,500,000, in three annual installments.

The bank went into operation on January 7, 1817. This was at the worst stage of the monetary troubles, which began with the suspension of specie payments in 1814, and continued till the general crash of 1819–'20. At this time lands and agricultural products had fallen to one-

*American State Papers—Finance, vol. 2, p. 891.

half the prices which were readily obtainable in 1808–'10, and to one-third of the value they possessed when the excessive indebtedness of the people was incurred—namely, during the inflation years of the State banks. The contraction of the circulation and the general failures of the State banks began in 1818. The second United States Bank, therefore, came into existence on the very verge of a great monetary crisis. A committee of investigation was appointed by the House on November 30, 1818, which reported that the charter had been violated in four instances; and a resolution was introduced on February 9, 1819, instructing the Committee on the Judiciary to report a bill repealing the act incorporating the bank. This resolution failed of adoption.

In 1819, the financial affairs of the country were in a wretched condition. The currency was greatly depreciated; very many failures of State banks, corporations, and individuals had occurred, and the country had not yet recovered from the exhausting effects of its late war. In this emergency the bank attempted, by the importation of more than seven millions of dollars from Europe, at a cost of half a million, to restore soundness to the currency; but it became itself embarrassed, largely through the mismanagement of the branch at Baltimore, and was in danger of absolute failure. Its losses were reported to exceed three millions of dollars; but the bank, as well as the business of the country, eventually recovered.

The industries of the people and the finances of the Government prospered from 1820 to 1835. In this interval the national debt was paid, and the stock of the bank rose in the market until it commanded a premium of twenty per cent. "Long before the election of General Jackson," says Mr. Parton,* "the bank appeared to have lived down all opposition. In the presidential campaign of 1824 it was not as much as mentioned, nor was it mentioned in that of 1828. In all the political pamphlets, volumes, newspapers, campaign papers, burlesques, and caricatures of those years there is not the most distant allusion to the bank as a political issue." It was therefore a surprise to all parties when President Jackson, in his first message, in December, 1829, recommended that Congress should take into consideration the constitutional difficulties which might interfere to prevent a recharter of the bank. During the session of 1832–'33, the House of Representatives, by a vote of 110 to 46, passed a resolution declaring that the public moneys were safe in the bank of the United States. Mr. McLane, then Secretary of the Treasury, was, in 1833, appointed Secretary of State, and Mr. Duane succeeded him in the Treasury.

After the adjournment of Congress, Secretary Duane declined to remove the public deposits upon the request of the President, in consequence of which he was displaced and Attorney-General Taney appointed in his stead, by whom they were removed. On the re-assembling of Congress, in December, 1833, the Secretary gave his reasons for removing the deposits.† Resolutions of both houses followed upon this procedure of the Executive, and the memoranda of John Quincy Adams thus briefly presents the results:‡ "The Senate this day (March 28, 1834) took the question on two resolutions offered by Henry Clay: 1. Censuring the President of the United States for usurpation of power in his late measures; passed by a vote of 26 to 20. 2. That the reasons of the Secretary of the Treasury for removing the deposits are insuffi-

* Life of Andrew Jackson, by James Parton, New York, vol. 3, p. 256.

† Finance Report, Vol. 3, p. 337.

‡ Memoirs of John Quincy Adams, comprising portions of his diary from 1795 to 1848, Philadelphia, 1876, vol. 9, p. 116.

cient; by 28 to 18." And Mr. Adams adds that, in his opinion, the first of these resolutions should not have been passed. It was afterward (March 16, 1837) expunged from the Senate Journal. On April 4, 1834, he has the following entry:* "The first resolution in the House of Representatives (that the Bank of the United States ought not to be rechartered) was carried, 134 to 82. The second resolution, that the public deposits ought not to be restored to the Bank of the United States, passed by a vote of 118 to 103. The third resolution, that the State banks should be continued as depositories, and that Congress should further regulate the subject by law, passed by 117 to 105. The fourth resolution, directing the appointment of a select committee for a bank investigation, with power to visit the bank and any of its branches, was adopted by a vote of 175 to 42."

The Treasury records show that the Government realized a profit of $6,093,167 upon its investment in the stock of the bank, as will appear by the following statement:

Bonus paid by the bank to the United States		$1,500,000 00
Dividends paid by the bank to the United States		7,118,416 29
Proceeds of stocks sold and other moneys paid by the bank to the United States		9,424,750 78
Total		18,043,167 07
Five-per-cent. stock issued by the United States for its subscription to the stock of the bank	$7,000,000	
Interest paid on the same from issue to redemption	4,950,000	
		11,950,000 00
Profit		6,093,167 07

The agitation of the United States Bank question, involving the general subject of the currency, which was awakened by President Jackson's first annual message, had become earnest in Congress as early as the session of 1829–'30; and it grew more and more intense until, as a subject of legislation, it was settled on July 10, 1832, by his veto of the bill for rechartering the bank. The interval of about six years from the time of the President's first intimations of hostility to the bank to the expiration of its charter, in March, 1836, is memorable for the persistence and violence of the warfare between the bank and its party, and the administration and its supporters, in and out of Congress. The most important event which marked the struggle was the removal of the deposits of the Government from the Bank of the United States to the State banks, under the order of Secretary Taney, executed on the 1st of October, 1833, which has already been noticed.

Removal of the public deposits.

"The Globe, of the 20th of September, 1833, announced that the public deposits would, 'after the 1st of October, be made in the State banks, but that it is contemplated not to remove at once the whole of the public money now on deposit in the Bank of the United States, but to suffer it to remain there until it shall be gradually withdrawn by the usual operations of the Government.' The bank thenceforward knew that if its own policy should be pacific, it had nothing to fear from any unusual call from the Government; yet with specie enough in its vaults to pay the entire public deposit at once, it maintained its stringency, under the pretext that it must be prepared for vindictive attacks from the Treasury Department."†

* Memoirs of John Quincy Adams, vol. 9, p. 122.
† Autobiography of Amos Kendall, Boston, 1872, p. 398.

But other results followed, which were of much more consequence than the question of the fitness or unfitness of a particular fiscal agency of the Government. The State banks which were selected as depositories of the large revenues of the Treasury expanded their issues, and a multitude of other banks, old and new, went wild in a general inflation of the circulation. The aggregate of their circulating notes (exclusive of those of the Bank of the United States) rose from $61,000,000 in 1830 to $149,000,000 in 1837. In March, 1830, the Finance Committee of the Senate had said: "They are satisfied that the country is in the enjoyment of a uniform national currency, not only sound and uniform in itself, but perfectly adapted to all the purposes of the Government and the community, and more sound and uniform than that possessed by any other country." And yet, but seven years after this, on the 10th of May, 1837, all the banks then in operation, with the mammoth United States Bank of Pennsylvania among them, went into suspension, as if by common consent; or, as Colonel Benton has it, "with a concert and punctuality of action which announced arrangement and determination such as attend revolts and insurrections in other countries;" and he declares that "the prime mover and master manager of the suspension was the Bank of the United States, then rotton to the core and tottering to its fall, but strong enough to carry others with it, and seeking to hide its own downfall in the crash of a general catastrophe."* This allegation derives some support from the report of the committee of the stockholders, made in January, 1841, after the failure of the bank. They say: "The origin of the course of policy which has conducted to the present situation of the affairs of the institution dates beyond the period of the recharter by the State."

Favored by an excess of importations of specie, amounting to nearly twenty millions in the two years ending September 20, 1838, the banks of New York and New England resumed on May 10 of that year. The banks of Philadelphia made three resumptions and as many failures before February, 1841, and did not effectively resume until March of the following year; so that, from the time when the Senate committee had so highly commended them, a period of twelve years of vicious fluctuation and depreciation of the currency elapsed before the banks again settled into what was then called "a state of regularity." During this period they reduced their circulation from 149 millions in 1837 to 58 millions in 1843, which is three millions below the amount at which it stood thirteen years before.

The United States Bank did not wind up its affairs, nor even prepare to do so; on the contrary, it applied for and obtained a charter from the legislature of Pennsylvania, which was granted and approved by the Governor of the State on the 18th of February, 1836, just thirteen days before the expiration of its charter from the general Government. This charter differed in nothing essential from that just expiring, except in the term of the bank, which was extended to thirty years, and in the amount of the bonus paid and to be paid for it. It was in effect a renewal and extension of the charter, without change of conditions or purposes, and under the old corporate name. The title of the act of incorporation, however, is worthy of note. It is styled, "An act to repeal the State tax on real and personal property, and to continue and extend the improvements of the State by railroads and canals, and to charter a State bank, to be called the United States Bank." The bonus, or cost of the charter to the bank, if it had maintained its existence and solvency long enough to meet the charges imposed, would

* Benton's Thirty Years in United States Senate, vol. 2, p. 21.

not have fallen short of five millions of dollars, assuming, which it is safe to do, that the long list of subscriptions required to be made to railroads, canals, navigation companies, and turnpike roads, scattered all over the State, should eventually prove to be unproductive.

Colonel Benton describes the Pennsylvania charter as "a transmigration of the Bank of the United States, * * changing itself from an imperial to a provincial institution, retaining all the while its body and essence, its nature and attributes, its name and location;" and he does not hesitate to ascribe "every circumstance of its enactment to corruption, bribery in the members who passed the act, and an attempt to bribe the people by distributing the bonus among them."* The subsequent disastrous history of the bank would seem in some measure to justify these charges. This bank, as has been seen, suspended specie payments as often as other State institutions, and finally succumbed to trials which other banks, more prudently managed, survived. It made an assignment of certain securities on May 1, 1841, to secure five millions of post-notes which other banks had taken in exchange for its demand-notes. The second assignment was made June 7, 1841, to secure its notes and deposits, "among which were notes and deposits of the late Bank of the United States, incorporated by Congress," so that it appears to have been, up to 1841, using its old issues. The third and final assignment, made on September 4, 1841, covered all its remaining property, "to provide for the payment of sundry persons and bodies corporate which the bank is at present unable to pay."

Nicholas Biddle had been the president of the bank from January, 1823, to March, 1839, when he resigned, leaving the institution, as he said, "prosperous." The shares, however, were sold at that time at 111, instead of 125, as in 1837, and were quoted in April, 1843, after its failure, at one and seven-eighths.

The final result of the liquidation of the bank is briefly stated in a letter to this Office from Thomas Robins, esq., president of the Philadelphia National Bank, who is believed to be the only survivor of its numerous assignees. He says: "All the circulating notes of the Bank of the United States, together with the deposits, were paid in full, principal and interest, and the accounts of the assignees were finally settled in 1856. There were no funds, and no dividend was paid to the stockholders of the bank; the whole twenty-eight millions of dollars were a total loss to them. The seven millions of stock held by the United States previous to the institution becoming a State bank was paid in full to the Government, so that the United States lost nothing by the bank." Elsewhere the profit made by the Government upon its shares in the bank is given from official sources.

MASSACHUSETTS.†

Massachusetts followed Pennsylvania very closely in the establishment of banks, for within two months after the Bank of North America opened in Philadelphia the State of Massachusetts granted it an act of incorporation. This was on March 8, 1782. The success of this institution led, two years later, to the organization of the Massachusetts Bank, which received its charter from the legislature on February 7, 1784. This was the first local bank established in that State, and the second in the United States. Its capital was limited to $300,000, of

* Benton's Thirty Years in United States Senate, vol. 2, p. 24.

† Three articles on early banking in Massachusetts, written by D. P. Bailey, jr., are published in the present volume (Vol. XI) of The Bankers' Magazine, New York, from which have been obtained many of the facts herein given.

which $253,500 had been paid in when it commenced business on July 5 of that year.

During the ninety-two years which have elapsed since this bank was established it has passed but two dividends, the first instance occurring at the close of the war of 1812, and the second during the financial crisis of 1836. But when the bank was converted into a national association it compensated for these omissions by declaring an extra dividend of ten per cent. Up to June 1, 1874, a period of ninety years, the ratio of its losses to the total amount loaned was but four-hundredths of one per cent. In the eighty years of its existence as a State bank, from 1784 to 1864, the whole amount of circulating notes issued by it was $4,674,177, of which the amount lost or not presented for redemption was $22,111, or not quite one-half of one per cent.

No further bank-charter was granted by this State until 1792, in which year the Union Bank was organized, with a specie capital of $1,200,000, of which $400,000 was subscribed by the State. During this interval the currency was in bad condition. Small bills had nearly driven specie out of circulation, when, in 1792, the legislature prohibited any further issue of notes of a less denomination than five dollars. Provision was made for legislative examinations of the Union Bank, and it was made the depository of the funds of the commonwealth. It was also required to loan not exceeding $100,000 to the State at five per cent. interest, and provisions of a similar nature appeared in most of the charters subsequently granted. In 1795 Massachusetts incorporated her third bank, the Nantucket, with a capital of $40,000, and in the same year the Merrimac, at Newburyport, was established. The prohibition against the issue of small bills was waived in the case of these banks, each of them being allowed to issue notes as small as two dollars.

Up to 1799 but five banks had been incorporated. In that year a general law was enacted prohibiting the establishment of unincorporated associations, or the further issue, except by the Nantucket Bank, of notes of a less denomination than five dollars. In 1803 an act was passed requiring the banks to make semi-annual returns of their condition to the governor and council, to be signed by the directors; and by an act of 1805 the returns were required to be sworn to. The returns made in June, 1805, showed sixteen banks then in operation, with an authorized capital of $5,760,000, of which $5,460,000 had been paid in. From this time to 1811 but one other bank was chartered. The currency had, in the mean time, again become greatly deranged, notes as small as twenty-five cents being largely in circulation, and specie once more nearly disappeared. Many of the New England banks failed during the crisis of 1808–'9, but those of Massachusetts, resting on a firmer basis, by a sudden contraction of their issues mainly escaped. The discount in Boston on New England bank-notes ranged, in 1809, from ten to sixty per cent., and in Philadelphia many of them were at a discount of fifty per cent. or more. To remedy this evil the legislature of Massachusetts passed an act on January 1, 1810, fixing a penalty of two per cent. a month, payable by the bank to the bill holder, for failure or refusal to redeem their notes on presentation.

Two banks were chartered in 1811, one of which was the State Bank of Boston, with an authorized capital of $3,000,000, the State reserving the right to subscribe for $1,500,000 additional. This subscription, however, was never made. It may here be said that in nearly all the charters granted subsequent to the year 1793 provision was made for a State subscription, usually about one-third of the capital. Under these provisions the State became largely interested in the banking business,

holding in 1812 about $1,000,000 of bank-stock, the total bank capital in the State being then about $8,000,000. Nearly all the banks were newly chartered in 1811, the new charters generally reducing the authorized circulation from twice the amount of paid-in capital to fifty per cent. in excess of such capital. In 1812 the State commenced taxing bank capital, the rate imposed being one-half of one per cent.

In 1813 a movement toward a reform in the bank currency began. Bills of banks in other States were then at a discount in Boston of from three to five per cent., and the notes of Boston banks had nearly disappeared. The New England Bank, organized in that year, with a capital of $1,000,000, instituted the system of sending foreign bills for redemption to the banks which issued them, and charging the bill-holders only the actual expense of transmitting the notes and returning the proceeds. This was the beginning of the system of redemption afterward known as the Suffolk Bank system. This system was more fully developed at a later period (1825), when five of the Boston banks—the Suffolk, Eagle, Manufacturers and Mechanics' (now the Tremont), the Globe, and State—undertook its management. For a long time the system was bitterly opposed by those banks interested in preventing a return of their circulation, but it was eventually successful. Its exclusive management was finally assumed by the Suffolk Bank, which bank compelled the redemption at par in Boston of the notes of the New England banks, by a system of assorting and returning the notes to the place of issue, and its operations were continued down to the establishment of the national-bank system. The amount of New England bank-notes redeemed at the Suffolk Bank from 1841 to 1857 was as follows, in millions of dollars:

Date.	*Millions.*	*Date.*	*Millions.*	*Date.*	*Millions.*	*Date.*	*Millions.*
1841	109	1846	141	1850	220	1854	231
1842	105	1847	165	1851	243	1855	341
1844	126	1848	178	1852	245	1856	397
1845	137	1849	199	1853	288	1857	376

The Massachusetts banks did not suspend in 1814, which was attributable in a great measure to the fact that the laws of the State imposed a heavy penalty for non-payment of their notes. The whole number of banks chartered previous to January 1, 1825, was forty-nine, with an authorized capital of $20,800,000. Of this number, however, nine had either failed, discontinued, or had never gone into operation. Reductions in capital of many of the remaining banks had also taken place, leaving at the date named forty banks in operation, with $14,305,000 of authorized capital, of which $13,300,000 had been paid in; so that at the close of the first forty-one years of banking in Massachusetts, not less than eighty-two per cent. of the whole number chartered, together with seventy per cent. of the capital authorized, still remained in existence. In this year, the limit of circulation was still further reduced to the amount of the capital paid in.

The first really comprehensive banking law of Massachusetts was passed in 1829, under which new banks were required to have fifty per cent. of their capital *bona fide* paid in in specie before commencing business. It also prohibited loans to shareholders until their subscriptions were entirely paid in, and limited the amount of loans on pledges of its own stock to fifty per cent. of the capital. The limit of circulating notes was increased to twenty-five per cent. in excess of the paid-in

capital, and debts due to or from any bank, exclusive of deposits, were restricted to twice the amount of such capital, the directors being held personally liable for any excess. On January 1, 1837, there had been organized, in all, 138 banks, with an authorized capital of $40,830,000. Of this number, four had never gone into operation, while, of the remaining 134, no less than thirty-two had either failed or had forfeited or surrendered their charters in consequence of the financial panic of that year. The nominal capital of the banks that failed was $5,500,000; their liabilities were $11,283,960, of which $3,133,129 was for circulation and $1,577,738 for deposits. The loss to their shareholders was estimated at $2,500,000, and to the public at three-quarters of a million more, making a total loss of about three and one-quarter million of dollars, or nearly thirty per cent. of their entire indebtedness. During the fifty-two years from 1784 to 1836 ten banks only had failed or discontinued, the total losses to their shareholders and the public probably not exceeding one-third of a million of dollars. One of the results of this crisis was the adoption by Massachusetts of a system of official examinations of the banks, through the agency of a board of bank commissioners, who were required to make annual examinations of every bank, and special ones whenever requested by the Governor of the State.

A free-banking law was passed in 1851, very similar in its provisions to that of the State of New York, but not more than seven banks were ever organized under it; the system of chartered banks which had so long prevailed mainly occupying the field down to the time of the national-banking system. Upon the establishment of the latter system the State did much to facilitate the conversion of State into national banks, and the first institution to avail itself of this privilege was the Safety Fund Bank of Boston, in 1863, under the title of the First National Bank of Boston. The conversions progressed so rapidly that in October, 1865, but a single bank remained doing business under a State charter. At the latter date, of the 183 State banks which existed in 1863, four had been discontinued and 178 had become national banks.

A writer in Hunt's Merchants' Magazine for 1840 has compiled the statistics of the dividends paid by the Massachusetts banks in the last half of each of the thirty-two years from 1808 to 1839, inclusive. As the State in 1813 imposed an annual tax of one per cent. on bank capital, the writer mentioned separates the whole time into two periods and finds that for the five years ending with 1812 the average semi-annual dividends paid by all the banks was $3.72 upon each one hundred dollars of capital; while for the twenty-seven years which followed the imposition of the bank-tax the average semi-annual rate was $2.96 per hundred. Taking the whole period of thirty-two years together, the semi-annual average was about three and one-tenth per cent. Assuming that the dividends paid in the first half of these years did not differ materially from those paid in the last half, the average annual dividends on capital were, for the first five years 7.45 per cent., for the succeeding twenty-seven years 5.93 per cent., and for the whole period 6.17 per cent., or at the rate of about six and one-sixth per cent. per annum for the whole period. The average annual ratio of dividends to capital of the national banks of Massachusetts from 1870 to 1876 was 9.6 per cent., and the ratio of dividends to capital and surplus for the same period was 7.6 per cent.

The following table exhibits the number, capital, loans, deposits, circulation, and specie of the banks of the New England States in

various years from 1837 to 1863, the figures below thousands being omitted:

Years.	Number of banks.	Capital.	Loans.	Deposits.	Circulation.	Specie.
1837	321	$65,684	$99,364	$20,290	$20,123	$3,316
1840	301	61,915	81,516	11,647	16,571	4,538
1843	276	57,637	74,014	13,204	16,324	8,360
1846	267	56,024	89,243	14,636	26,870	4,295
1850	307	65,443	107,439	17,141	31,709	4,627
1854	439	100,897	172,447	31,366	52,749	6,835
1856	506	114,376	187,540	35,373	53,990	7,308
1857	498	117,262	187,750	28,196	41,418	6,392
1858	501	119,590	177,896	41,877	39,565	13,774
1861	506	123,707	194,867	40,823	44,991	10,038
1862	511	127,291	191,748	49,241	39,307	12,116
1863	507	126,820	216,342	66,732	65,516	12,826

NEW YORK.

The Bank of New York began business in 1784, under articles of association drawn by Alexander Hamilton, who was a member of its first board of directors. This bank was chartered by the legislature on March 21, 1791, and was the first bank in the State organized under legislative sanction, and the third bank in the United States. It was organized with a capital of $900,000, in shares of five hundred dollars each. The State subsequently subscribed for one hundred shares, making the capital $950,000, and the bank commenced business on May 2, 1791. In 1832 the capital was increased to one million dollars by a State subscription of fifty thousand dollars, fifteen thousand of which was for the use of common schools, twenty thousand for Union College, and fifteen thousand for Hamilton College. On May 1, 1852, it was re-organized as a free bank, under the general laws of the State, with a capital of $2,000,000. On January 6, 1865, it became a national bank, the capital having previously been increased to $3,000,000. During its seventy-four years of existence as a State bank it paid 162 dividends, varying in amount from three to five per cent. semi-annually, averaging a little more than eight per cent. per annum, and amounting in all to over six times its capital. Since it became a national bank, dividends have been declared at the rate of ten per cent. per annum. The gross losses during the history of the bank amount to about $750,000, having never exceeded one-quarter to one-half of one per cent. of capital during any single year, except during the intervals from 1837 to 1842, and from 1873 to 1875. The bank was a favorite of the federal party at the time of its organization.

Between the dates of incorporation of the Bank of New York and of the declaration of war with Great Britain, on June 11, 1812, nineteen banks were chartered by the legislature, with an authorized capital of $18,215,000. Among these banks were the Manhattan Company, Merchants', Mechanics', Union, Bank of America, and City Bank, all of New York City; the New York State and the Mechanics and Farmers', of Albany, and the Bank of Utica. Seven of these, including the Bank of New York, have become national banks, while three of them are at present the leading banks organized under State laws, and all have maintained a high credit from the date of their organization to the present time. Twenty-four additional banks were chartered between 1812 and the date of the passage of the safety-fund act in 1829, the amount of chartered capital at the latter date being $25,105,000, of which amount $13,770,000 was authorized for banks in New York City.

In 1799 the Bank of New York was under the control of federalists,

and both branches of the legislature were in the hands of that party As it was not probable that any bank to be controlled by the opposition would be authorized, a bill was prepared, largely through the influence of Aaron Burr, authorizing a company with a capital amounting to $2,000,000, to supply the city of New York with water, and providing that the surplus capital might be employed in the purchase of public or other stocks, "or in any other money transaction or operation not inconsistent with the laws and Constitution of the United States or of the State of New York." The real purpose of the act was concealed, the majority of the legislature not perceiving that the charter contained a grant for banking purposes, and the act, which incorporated the Manhattan Company, was passed under this misapprehension. In 1792 the Bank of Albany was chartered, capital $240,000. "In 1793 the Bank of Columbia, located at Hudson, where it was proposed to open a foreign trade and establish a whale-fishery business, by a company from Rhode Island, was chartered, with a capital of $160,000."*

In the year 1803 application was made to the legislature for the charter of the New York State Bank, at Albany. The applicants for the charter alleged that the Bank of Albany was owned by federalists, and was so managed as to be oppressive to business men who were republicans.† They also petitioned the legislature that the charter for the bank should grant to them, exclusively, the Salt Springs in the State for say sixty years, on the condition that the price of salt at the salt-works should not exceed five shillings per bushel, and that they should pay annually to the State $3,000 for the first ten years, $3,500 for the second ten years, and $4,000 annually thereafter. The bill was reported, including a clause granting the exclusive right to the Salt Springs; but this clause was subsequently stricken out, and the charter granted with an authorized capital of $460,000.

The Merchants' Bank of New York applied for a charter at the same session at which the charter of the State Bank was granted. Through the influence of the Clintons and Livingstons, the charter for the State Bank at Albany was granted. "The ground taken in its favor was that the only three banks in the State of New York—the Bank of Columbia at Hudson, the Bank of Albany, and the Farmers' Bank near Troy—were all in the hands of the federalists. The republican character of this new bank, and the passage of its charter were both secured by admitting all the Clintonian members of the legislature to subscribe for a certain number of shares. The prevailing party in the legislature refused a charter to the Merchants' Bank, already in operation under articles of copartnership, and also to a moneyed corporation applied for by the friends of Burr."‡ The Merchants' Bank of New York, disappointed in obtaining a charter in 1803, had continued business under its articles of association. A fresh application for a charter had been made in 1804; but instead of granting one, the legislature of that year passed an act prohibiting banking by unincorporated companies, under severe penalties, declaring notes or other securities for the payment of moneys to such companies absolutely void, and giving the Merchants' Bank one year in which to wind up its affairs. "Similar acts for the restraint of private banking had recently been passed in Massachusetts, copied from the old act of Parliament of 1741, the first enforcement of which in New England had almost produced a rebellion. The stockholders of the Merchants' Bank, not discouraged, again made their appearance at Albany. The

* Hammond's Political History of New York, vol. 1, p. 324.
† Ibid., p. 328.
‡ Hildreth's History of United States, vol. 5, p. 477.

leading democrats, from their concern in the Manhattan and other banks, were not only deeply interested in keeping up a monopoly, but they also considered it quite intolerable that an association of federalists should presume to ask a democratic legislature for a bank charter. After very hot debates and a violent altercation, in which two senators, both having the title of judge, came to actual fisticuffs within the senatorial precincts, the bill of incorporation passed the senate by a majority of three votes."*

No further serious contests over bank charters occurred until 1812, when application was made for the incorporation of the Bank of America with a capital of six millions. The applicants offered a bonus of $600,000 to the State, of $400,000 to the common-school fund, $100,000 to the literary-fund, and $100,000 to be paid into the treasury at the end of twenty years, provided that no other bank should in that time be chartered. One million of dollars was to be loaned to the State, to be used in constructing canals, and one million to farmers. The enacting clause of the bill for chartering the bank passed the assembly by a vote of 52 to 46. Disclosures were made of attempts by the applicants to bribe members of both houses, but the bill passed the assembly by a vote of 58 to 39. When it became evident that the bill would pass the senate, Governor Tompkins, who was subsequently twice elected Vice-President of the United States, sent a message to the two houses, proroguing the legislature until May following, under authority of a clause in the constitution of 1777. One cause assigned by the governor for this action was that sufficient proof had been furnished him to show that the bank applicants had used, or attempted to use, corrupt means to secure the charter.†

The charter was granted, but the capital was subsequently reduced to $2,000,000, and the subsidy to the State diminished to $100,000. Books for subscription to the stock were opened in ten different States, and stock in the United States Bank, whose charter had just expired, was received in subscription to the stock of this bank, and also of the City Bank, which was organized during the same year. The City Bank was to pay $120,000 to the State for school purposes, which amount was subsequently reduced to $60,000.

A clause was inserted in the constitution of 1821 which required the assent of two-thirds of both branches of the legislature in order to incorporate a moneyed institution. The only effect of the restrictive clause was to increase the evil by rendering necessary a more extended system of corruption.‡

Safety-fund banks.

The safety-fund system was recommended by Mr. Van Buren in his message as governor in 1829, and the act establishing it passed the legislature and became a law on April 2 of that year. Forty banks were then in operation, and their charters were about to expire. It is said to have been suggested by a system which originated with the Hong merchants in China, by which each member contributed to uphold and cherish the weak members of the Hong.§ The act authorized the issue of circulating-notes not exceeding twice the amount of capital paid in, and limited the loans to twice and one half the amount of the capital. The feature of most importance in the act was the establishment of a com-

* Hildreth's History of the United States, vol. 5, pp. 548-50.
† Hammond's Political History of New York, vol. 1, p. 309; Buffalo, 1850.
‡ Ibid., p. 328.
§ Letter of Abijah Mann, page 37, in "Banks and Banking in the State of New York" by A. C. Flagg, late comptroller. 1868.

mon fund, by a provision requiring every banking corporation thereafter organized, or whose charter should be renewed or extended, to pay annually to the treasurer of the State a sum equal to one-half of one per cent. of its capital stock paid in, the payments to be continued until every such corporation had paid into the treasury three per cent. upon its capital stock. The fund thus created was made applicable to the payment of the circulation and other debts of any insolvent bank contributing to the same. If the fund became at any time diminished by payments from it, each bank was required to renew its annual contribution until the deficiency was restored.

Contributions to the fund were first made in 1831. In 1841–'42 eleven of the safety-fund banks failed, with an aggregate capital of $3,150,000. The sum which had been paid into the fund by these banks was but $86,274; while the amount required for the redemption of their circulation was $1,548,588, and for the payment of claims of their other creditors $1,010,375, making a total of $2,558,933. According to the report of the State comptroller, made in 1849, the whole amount contributed to the fund down to September 30, 1848, was but $1,876,063; and even if full payments, as required by law, had been made by all the banks organized under the system, the fund would still have been insufficient to pay the deficiency occasioned by the insolvency of these eleven banks. This deficiency was subsequently provided for by the issue of a six per cent. stock by the State, to be re-imbursed largely by new contributions from the banks. During the year 1842 the act was so amended that the safety-fund became a security only for the notes in circulation, and not for the other debts of the banks. The safety-fund act did not provide for the organization of new banks; such banks were still required to obtain special charters, as before the passage of the act.

Another feature of the system was the appointment of three bank commissioners to supervise and inspect the several banks, and report annually to the legislature the result of their investigations. It was supposed that in a commission consisting of three persons each would be a check upon the others. To effect this purpose, the governor and senate were to appoint one commissioner, the banks in the southern portion of the State another, and the remaining banks a third.

The stock of the safety-fund banks was distributed by agents selected from the neighborhood of the institutions, and was in many instances divided among the political friends or favorites of the agents. The bank commissioners in their report for 1837 say of this: "The distribution of bank-stocks created at the last session has in very few, if any, instances been productive of anything like general satisfaction. In most instances its fruits have been violent contention and bitter personal animosities, corrupting to the public mind and destructive of the peace and harmony of society." The commissioners, in despair at the situation and the general complaints, proposed that the stock should thereafter be sold at auction.

The law authorizing the appointment of commissioners was changed in 1837, so as to give the selection of all three of them to the governor and senate. Hon. Millard Fillmore, comptroller of the State of New York, in his report for 1849, says: "This, of course, brought them within the vortex of the great political whirlpool of the State, and the place was sought for and conferred upon partisan aspirants without due regard in all cases to their qualifications to discharge the delicate trust committed to them. This state of things, under the administration of both the great political parties of the State, continued until 1843, when the

legislature abolished the office and conferred the power of examining these banks upon this Office whenever there was reason to suspect that a bank had made an incorrect report, or was in an unsafe or unsound condition to do banking business."

The restraining acts.

The restraining act of 1804, to which reference has been made, prohibited any person, under a penalty of one thousand dollars from subscribing to or becoming a member of any association for the purpose of receiving deposits, or of transacting any other business which incorporated banks may or do transact by virtue of their acts of incorporation. This restraining law is said to have been passed through the aid of influential men who controlled and were interested in banking corporations then in existence, its purpose being to prevent private banking institutions from continuing business. This law prohibited *associations* of persons from doing a banking business; but individuals and incorporated institutions subsequently issued bills in denominations as low as six, twelve, twenty-five, fifty, and seventy-five cents. To prevent the further issue by irresponsible persons of currency in the similitude of bank-notes, which had become a great evil at the close of the war of 1812, the restraining act of 1818 was passed, which provided that no person, association of persons, or body-corporate, except such bodies-corporate as were expressly authorized by law, should keep any office for the purpose of receiving deposits, or discounting notes or bills, or for issuing any evidence of debt to be loaned or put in circulation as money. This law remained upon the statute-books for thirty-two years, and, after various unsuccessful attempts, was finally repealed in 1837, one year before the passage of the free-banking law.

Free-banking system.

The free-banking system of New York was authorized on April 13, 1838. Under its provisions any number of persons was authorized to form banking associations upon the terms and conditions and subject to the liabilities of the act. The law originally provided that such associations, on depositing stocks of the State of New York or of the United States, or any State stock which should be, or be made, equal to a five-per-cent. stock, or bonds and mortgages on improved and productive real estate worth, exclusive of the buildings thereon, double the amount secured by the mortgage, and bearing interest at not less than six per cent. per annum, should receive from the Comptroller of the State an equal amount of circulating notes. Previous to the year 1843, twenty-nine of these banks, with an aggregate circulation of $1,233,374, had failed; and their securities, consisting of stocks, and bonds and mortgages, amounting to $1,555,338, were sold for $953,371, entailing a loss of $601,966. The avails of the securities were sufficient to pay but seventy-four per cent. of the circulation alone. The losses to the bill-holders occurred only in the case of those banks which had deposited State stocks other than those of New York. The law was thereupon so amended as to exclude all stocks except those issued by the State of New York, and to require these to be made equal to a five-per-cent. stock. An amendment in 1848 required that the stocks deposited should bear six per cent. interest instead of five, and that the bonds and mortgages should bear interest at seven per cent., and should be on productive property and for an amount not exceeding

two-fifths of the value of the land covered by them. Subsequently, on April 10, 1849, the law was again so amended as to require that at least one-half of the securities so deposited should consist of New York State stocks, and that not more than one-half should be in the stocks of the United States, the securities in all cases to be, or to be made, equal to a stock producing an interest of six per cent. per annum, and to be taken at a rate not above their par value and at not more than their market value.

The banks were under the supervision of a commissioner appointed under the safety-fund act until the year 1843, in which year they were required to report to the State comptroller; but in 1851 the present office of bank superintendent was established.

In 1840 a law was passed requiring the banks of New York to redeem their notes at an agency of the bank, either in New York City, Albany, or Troy, at one-half of one per cent. discount. This discount was reduced in 1851 to one-fourth of one per cent. After the passage of this act, two of the principal banks in the city of New York inaugurated a plan of redemption similar to the Suffolk system. The notes of such associations as kept a deposit with them were returned to the banks of issue, and the discount of one-fourth of one per cent. was divided between the redemption agent and the associations whose notes were redeemed. Those banks which did not provide the means for redemption were forced to close up their affairs.

Hon. Millard Fillmore, comptroller of the State of New York, in his report for 1849, says:

> The safety-fund banks derived much of their credit from the individuals incorporated. By granting a special charter in each case, the legislature had it in its power in some measure to control this matter. The practice of granting exclusive privileges to particular individuals invited competition for these legislative favors. They were soon regarded as part of the *spoils* belonging to the victorious party, and were dealt out as rewards for partisan services. This practice became so shameless and corrupt that it could be endured no longer, and in 1838 the legislature sought a remedy in the general banking law. This was the origin of the free-banking system. Since that time no safety-fund bank has been chartered, and in 1846 the people set their seal of reprobation upon this practice of granting special charters for banking purposes, by providing in the new constitution that "the legislature should have no power to pass any act granting any special charter for banking purposes, but that corporations or associations might be formed for such purposes under *general laws*."

The constitution of 1846 also provided that, after the year 1850, stockholders of banks issuing circulating notes should be individually responsible to the amount of their shares for all debts and liabilities of every kind, and that in case of the insolvency of any bank or banking association, the bill-holders should be entitled to preference in payment over all other creditors; and the constitution, as amended in 1874, still contains substantially the same provisions.

The following table exhibits the number of banks in the State of New York and in New York City, with their principal items of resources and liabilities in various years, from 1836 to 1876, the national banks being included for the year 1865 and subsequently:

	State and city of New York.						City of New York.					
	Banks.	Capital.	Loans.	Deposits.	Circulation.	Specie.	Banks.	Capital.	Loans.	Deposits.	Circulation.	Specie.
		Millions	*Millions*	*Millions*	*Millions*	*Mill'ns*		*Millions*	*Millions*	*Millions*	*Millions*	*Mill'ns*
1836..	86	31.3	72.5	19.1	21.1	6.2	22	18.4	43.2	14.8	7.6	4.7
1837..	90	37.1	79.3	19.3	24.2	6.6	23	20.4	46.2	14.9	9.7	4.7
1838..	95	36.6	61	15.7	12.4	4.1	22	20.2	34.1	12.5	3.6	2.9
1840..	96	36.8	52.8	16.1	10.6	5.9	22	20.2	26.9	12.5	4	4.5
1843..	137	43.4	61.5	27.4	17.2	11.5	24	24.1	37.5	22.1	5.8	10.5
1846..	152	43	72	30.6	22.3	8	22	23.8	39.5	23.8	6.2	7.1
1849..	192	45.5	90.2	38.2	24.2	8.1	26	25.4	53	28.9	6	7.2
1852..	240	59.7	127.2	65	27.9	13.3	41	35.5	81.8	50.1	8.1	12.2
1853..	280	79	145.9	78.1	32.6	14.1	56	46.9	86.8	56.1	8.3	13
1856..	303	96.4	183.9	96.9	34	12.9	55	55.6	109	68.5	8.4	11.7
1857..	311	107.5	170.8	83.5	27.1	14.3	52	65	106.5	59.5	7.4	13.1
1858..	301	110.3	192.2	108.2	28.5	28.3	54	68	125	81.5	7.6	26.8
1860..	306	111.8	200.1	116.2	31.8	21.7	55	69.9	121.9	81.3	9.3	20.3
1865..	415	134.5	213.8	263.6	38.8	12.5	69	84.2	137.8	203.7	13	11.9
1870..	351	132.2	288.8	261.2	64	15.5	78	87.2	203.7	202	33	15
1871..	361	135.5	339.5	303.9	61.6	12.2	82	89	244	233.9	30.7	12
1872..	356	135.1	335	317.8	59	7.8	78	88.3	232.6	248.5	28.1	7.6
1873..	356	135.2	357.4	294.1	57.8	17.7	75	87.5	247.5	218.9	27.5	17.5
1874..	358	132.4	350.2	320.8	55	16.5	75	85.1	246.4	245.9	25.3	16.2
1875..	365	130.9	351	291.6	47.3	6	76	84.2	246.6	217.1	18.3	5.8
1876..	365	128.1	321.7	294	42.3	16.6	75	81.7	222.6	223.5	14.9	16.1

OTHER STATES*

Ohio.—The first bank organized in Ohio was chartered in 1803—five months after the admission of the State into the Union, under the name of the Miami Exporting Company. It was authorized to continue for forty years, with a nominal capital of $500,000, divided into shares of one hundred dollars each, and payable, five dollars in cash and the remainder in produce and manufactures such as the president and directors might receive. Its "main purpose was to facilitate trade, then suffering under great depression." It subsequently issued bills and redeemed the same in notes of other banks, but was finally compelled to close up its affairs.

The first *regular* bank in Ohio was established by charter at Marietta in 1808, with a capital of half a million of dollars. During the same year a bank was established at Chillicothe, then the seat of the State government, with a capital of $100,000. From 1809 to 1816 four banks were chartered, among which was the Farmers and Mechanics' Bank of Cincinnati, with a capital of $200,000. In 1816, an act was passed chartering six banks, with a capital of $100,000 each, and extending the charters of six others, having an aggregate capital of $1,600,000, one of them being the Bank of Cincinnati, with a capital of $600,000. Among other provisions of this act was one requiring that each new bank, and every old bank rechartered, should annually set apart out of its profits, for the use and benefit of the State, such sum as would, at the expiration of its charter, amount to one-twenty-fifth part of its whole

*With the exception of the States of Massachusetts and New York, it has been found exceedingly difficult to obtain more than the most meager and unsatisfactory material for sketches of the history of banking in the several States of the Union. The facts presented in reference to other States have been largely derived from "Banks and Banking in the United States," by Henry F. Baker, Cincinnati, 1854, and from subsequent articles by the same author, published in the Banker's Magazine, New York, in 1854 and 1856.

capital stock. This provision was amended in 1825, so that, in place of the stock, the State was to receive a tax of two per cent. upon all dividends previously made, and four per cent. upon all subsequent dividends. The rate of interest to be charged was limited to six per cent. From 1816 to 1832, charters were granted to eleven banks, with an aggregate capital of $2,700,000. In 1833, the Franklin Bank of Cincinnati, with a capital of $1,000,000, was organized, and in the following year the Ohio Life and Trust Company, with a capital of $1,000,000, was chartered. The latter institution failed on August 24, 1857, with estimated liabilities of $7,000,000.

The State imposed a tax of fifty thousand dollars each on the branches of the United States Bank which had been established at Cincinnati and Chillicothe, in case they should continue to transact business after the 15th of September, 1819. As the branches, notwithstanding this provision of law, continued to do business after the date mentioned, the State auditor made preparations to collect the tax. Thereupon the bank filed a bill in chancery in the United States circuit court, asking for an injunction restraining the auditor from proceeding further in the collection of the tax, and, that officer failing to appear, the injunction was granted. Nevertheless, claiming that legal notice of the application for an injunction had not been served upon him, the auditor caused the State writ to be issued to the sheriff, who proceeded to the banking-house at Chillicothe, demanded the tax, and, upon refusal of payment, seized $98,000 in money and turned the same over to the State treasurer. The State officers engaged in this affair were thereupon arrested and imprisoned by the United States circuit court, and the money was subsequently returned to the bank. The decision in the premises was confirmed in 1824 by the Supreme Court of the United States, and the State of Ohio finally ceased further interference with the bank. The bank-tax on dividends was increased in 1831, from four to six per cent.

By act of February 24, 1845, a State bank with branches was authorized, on the safety-fund principle, with a capital of $6,150,000. This act required that, in order to create a safety-fund, an amount equal to ten per centum of the circulation of each of the branches should be paid to the board of control, which was authorized to invest the same either in stocks of the State or of the United States, or in bonds secured by mortgages on unencumbered real estate of at least twice the value of the amount secured thereby, which should be payable on demand to the State Bank of Ohio; and each branch was entitled to receive the interest accruing on the stocks and bonds in which its portion of the safety-fund was invested. In case of failure, the stocks and bonds of the insolvent bank were first to be applied to the redemption of its outstanding notes before any part of the safety-fund belonging to the other branches should be so applied. The State was divided into twelve districts, and a portion of the capital of the State bank was allotted to each. Sixty-three branches in all were authorized, with charters to continue until 1866. Five banks, previously chartered, were authorized, upon certain conditions, to avail themselves of the privileges of the act. The branches were under the supervision of a board of control, consisting of one representative from each branch, which was to furnish all the circulating notes. These were limited by the charter to "double the amount of capital on the first $100,000; 150 per cent. on the second $100,000 or part thereof, and 125 per cent. on the third $100,000 or part thereof." There were thirty-six of these branches in operation in 1856, with a capital of $4,034,524, and circulation of $7,112,320. At that date the Ohio Life Insurance and Trust Company,

having a capital of $610,000, was the only one of the old banks remaining in operation. The same act also authorized an independent bank system, requiring State and United States stocks to be deposited with the treasurer, equal to the full amount of the bank issues. In 1856 there were nine of these banks in operation, with an aggregate capital of $587,500, and circulation amounting to $893,839, and having on deposit with the State treasurer the required stocks of the United States or of the State of Ohio as security therefor.

In March, 1851, the legislature passed an act authorizing free banking, secured by a pledge of bonds of the United States and of the State of Ohio. Ten banks, organized under this law, were in operation in 1856, with a capital of $738,050 and a circulation of $769,397. A new constitution was adopted in June, 1851, which contained an article prohibiting the organization of additional banks, without the approval by the people at the next succeeding general election of the law authorizing the same. The legislature passed a tax law in 1852, which, under a forced construction, levied upon the banks double, and in some instances triple, the rate imposed upon any other property. In 1854 there were in Ohio four distinct classes of banks; namely, old banks, incorporated prior to 1845, with a capital of $1,550,000; branches of the State bank, created in 1845, having a capital of $4,100,000; independent banks, with a capital of $720,000; and free banks authorized by the act of 1851, with a capital of $695,000. Most of the banks organized in this State under the act of 1851 were ultimately obliged to go into liquidation, owing to the oppressive taxation from time to time imposed upon them. Mr. Baker, in referring to this subject in his "Banks and Banking," says: "Under the present tax-law, the officer is empowered to use 'crowbars' to break open any lock, vault, or chest, and to seize upon any amount which he can find, for the full satisfaction of his demand. Contrast the policy of Massachusetts and Ohio. The former imposes a tax of one per cent. on her banking capital, and the amount invested in it steadily advances with the increasing prosperity of the State. But Ohio pursues an opposite course, and levies an exorbitant and unconstitutional tax, and cripples the trade of her own citizens, but enables the residents of other States to profit by her mischievous measures. Ohio takes a retrograde step in the financial measures of the present day, and allows the States of Kentucky, Indiana, Illinois, Virginia, and Tennessee, and finally the New England States, to supply her with currency, who derive a large income therefrom."*

In April, 1856, an act was passed incorporating the State Bank of Ohio, and other banks, similar in its general provisions to the act of 1845, the charters to continue until May, 1877. The act, however, contained a personal-liability clause, and it also prohibited the general assembly "from imposing any greater tax upon property employed in banking under this act than is or may be imposed upon the property of individuals." In 1835 there were, in all, thirty-four banks in operation in Ohio, having a capital of $5,819,000; in 1837 there were thirty-three banks, with a capital of $9,247,000; and in 1840 there were thirty-seven banks, with a total capital of $10,000,000. On the 1st of January, 1845, but eight banks were in operation, with an aggregate capital of $2,171,807. In 1855, there were fifty-one banks, whose capital amounted to a little more than $6,000,000. In 1856, thirty-six of

* "Banks and Banking in the United States," by H. F. Baker; Cincinnati, 1854.

the banks which had been organized in the State had failed, their notes being entirely worthless, while eighteen others were in process of liquidation, their notes being quoted at fifty to seventy-five cents on the dollar. There were fifty-six banks in existence in the State in 1863, with an aggregate capital of $5,674,000, of which number seven were independent banks, with a capital of $350,000, and thirteen were free banks, with a capital of $1,270,000. The State Bank of Ohio, with thirty-six branches, had a capital of $4,054,000; loans, $8,653,000; deposits, $5,631,000; circulation, $7,246,000; and specie, $2,217,000; together with safety-fund of $814,800 invested in bonds and mortgages. A table showing the condition of the Ohio banks, organized under the laws of the State, from 1834 to 1863, will be found in the appendix.

Indiana.—The State of Indiana was admitted into the Union in 1816. In 1820, it had two banks, with an aggregate capital of $202,857. In 1834, the State Bank of Indiana was incorporated, with ten branches, afterward increased to thirteen, the branches being mutually liable for the debts of each other. Each share was subject to a tax of twelve and one-half cents annually for educational purposes, in lieu of all other taxes. If an *ad valorem* system of taxation should be authorized by the State, the stock was to be liable the same as other capital, not exceeding one per cent. per annum. The directors of the parent bank were to have charge of the plates and unsigned notes of the branches, and were authorized to deliver to them an amount of circulation not exceeding twice the amount of the stock subscribed.

"The capital was almost wholly borrowed from abroad, and through the credit of the State, which took one million of the stock and loaned its credit to individual stockholders to the extent of one-half the stock subscribed by them, taking as security therefor real estate at one-half its improved value. The bank commenced business at one of the most critical periods in the history of the country, at the beginning of the era of speculation which nearly bankrupted the whole nation, and which culminated in the terrible catastrophe of 1837. At this disastrous crisis nearly every bank in the Western and Southwestern States failed, with the exception of the State Bank of Indiana. A very large number of those of the Eastern States were totally ruined. This bank not only paid dividends averaging from 12 to 14 per cent. annually, but returned to the stockholders nearly double the original investment when it was wound up at the expiration of its charter in 1854. For the one million invested in this institution, the State received in profits fully $3,500,000. The bank was the only one of the numerous enterprises in which the State embarked that did not prove an almost total failure."*

In 1841, the branches were authorized, on the payment of one per cent. for the privilege, to issue not exceeding five millions of dollars in notes of less denomination than five dollars. The aggregate circulation was about $3,800,000, nearly one-sixth part of which was in small notes. In May, 1837, the capital of the State bank was $1,846,921; its loans, $4,208,956; its specie, $1,196,187; circulation, $2,516,790; and its deposits, $1,898,061.

The banks of Indiana suspended specie payments in 1838, resuming in 1841, at which time the State bank and branches held $1,127,518 in specie, and had a circulation of $2,960,414, and deposits amounting to $317,890. In November, 1851, the new constitution went into operation, which prohibited the organization of banks except under a general law; and in May, 1852, a general banking law was passed which provided that United States stocks or stocks of the several States, includ-

* Sketch of the Life of S. F. D. Lanier; New York, 1871.

ing those of Indiana (then worth about 95 per cent.), should be deposited with the auditor as security for circulating notes, the stocks to be made equal to one bearing six per cent. interest. The law did not require a board of directors, nor that the stockholders should be citizens of the State. In October, 1854, there were eighty-four of these banks, and the returns of sixty-seven of them at that date exhibit $7,425,000 of circulation, with a total authorized capital of $32,900,000. The oppressive tax law of Ohio having driven capital from that State, it was to a considerable extent invested in the free banks of Indiana. In 1856, of ninety-four free banks fifty-one had suspended, and their notes were selling at from 25 to 75 per cent. discount in Cincinnati.

The charter of the State Bank expired in 1854, and the legislature chartered a new bank with a capital of $6,000,000, and having from fifteen to twenty branches. The bank was carefully and skillfully managed; did not suspend in the crisis of 1857; reduced its circulation largely in 1861, upon the issue of legal-tender notes; and subsequently re-issued its notes, investing the amount so issued in gold coin. In 1862, its capital was $3,354,200; deposits, $1,723,624; loans, $4,007,590; circulation, $5,559,467; and specie, $3,284,696. A table showing the principal items of resources and liabilities from 1834 to 1863 of the banks organized under the laws of Indiana will be found in the appendix.

Illinois.—The State of Illinois was admitted into the Union in December, 1818. The first bank was established under its territorial government in 1813 at Shawneetown, the whole Territory then containing but fifteen hundred inhabitants. In 1816 this bank was regularly incorporated, with a capital of $300,000, for a term of twenty years. It received a large amount of Government deposits and acquired extensive credit, but suspended specie payment in 1821. It transacted but little business until February, 1835, when its charter was extended until January, 1857, and its capital increased from $300,000 to $1,400,000; the additional capital being subscribed by the State, which issued its bonds to provide the funds for the increase. The treasury reports show that $46,909 of unavailable funds were on deposit with this bank at the time of its failure. The constitution of 1818 prohibited the establishment of any new bank except a State bank and branches. The State Bank of Illinois was chartered in 1821 with a capital of $500,000, for a term of ten years, to be owned by the State and managed by the legislature. Three hundred thousand dollars were directed to be issued and loaned on mortgages, with notes for one year at six per cent. interest, and in sums not exceeding one thousand dollars to each individual; the notes to be renewed on payment of ten per cent. of the principal annually. The circulating notes of the bank were receivable for taxes and for all debts due to the State or the bank. These notes were soon thereafter quoted at seventy-five cents on the dollar, then at fifty cents, and finally at twenty-five cents, when they ceased to circulate altogether. Members of the legislature received their compensation in depreciated currency at its market value, which the State was compelled to redeem at par; and a loan of $100,000 received in these notes at par was paid out at fifty cents on the dollar.

In February, 1835, a new bank was incorporated with a capital of $1,500,000, which was subsequently increased to $2,000,000, the whole of which was subscribed for by the State. The bank was allowed fifty days for the redemption of its bills, and was required to provide for the loan of $100,000 above referred to, previously issued by the State. It was shortly compelled to suspend payment, and in 1841 it went into liquidation. In the same year an act was passed to preserve

its charter, which had been forfeited, provided it would pay $200,000 of the State debt; but in 1843 two acts were passed, one to diminish the State debt and put the State Bank in liquidation, and the other to reduce the public debt by a million of dollars and to put the Bank of Illinois at Shawneetown in liquidation. The stock of these banks subscribed for by individuals was lost, and about $90,000 belonging to depositors and bill-holders remained unpaid, as well as $46,909 belonging to the Government. The State took possession of its bonds held by them, amounting to $3,050,000, and by direction of the governor they were canceled and burned in the presence of the legislature in the capital square of Springfield. During the year 1843 a general banking law, similar in its provisions to the free banking law of the State of Indiana, was passed.

The report of the bank commissioners for 1861 states that in 1857 the bank circulation of the State amounted to $5,500,000, which was secured by $6,500,000 of the bonds of various States, of which amount $4,500,000 were Missouri sixes. In 1861 the amount of Missouri bonds had been reduced to $3,026,000, and the circulation increased from $5,500,000 to $12,300,000. About three-fourths of the securities then held by the auditor were the bonds of the Southern States. The principal items of the resources and liabilities of the banks of Illinois, from 1834 to 1863, will be found in a table printed in the appendix.

Kentucky.—The Bank of Kentucky was incorporated in 1804—twelve years after the admission of the State, with a capital of one million of dollars. Forty new banks were incorporated in 1817, with an aggregate capital of $10,000,000, but no provision was made for the redemption of their notes in specie. They issued large amounts of circulating notes, and many of them failed during the first year of their establishment. For relief, the legislature, in 1820, chartered the Bank of the Commonwealth of Kentucky, with a capital of $3,000,000, pledging the public faith for the redemption of its circulation, and setting aside certain lands south of the Tennessee River as a guarantee fund. If a creditor refused to receive the notes of the bank in payment of a debt, the debtor was allowed by law two years in which to pay it. This feature of the law was judicially declared to be unconstitutional; but a new court, which was appointed, reversed the previous decision, and the notes of the bank soon became worth but fifty cents on the dollar. A bitter contest continued for five years between two parties, known as the relief and anti-relief, or old-court and new-court parties, which finally resulted in the repeal of the stay law, known as the replevin act, and the circulation of the bank was ultimately suppressed, and finally destroyed under the provisions of successive acts of the legislature.

The charter of the bank provided that it should be established in the name and behalf of the Commonwealth of Kentucky, under the direction of a president and twelve directors to be chosen by the legislature, and that it should be exclusively the property of the Commonwealth. The bank was, by a subsequent act, authorized to issue $3,000,000 in circulating notes, and the dividends were to be paid to the treasurer of the State.

In answer to a suit brought by the bank for the collection of a promissory note, in the famous case of *Briscoe and others* vs. *Bank of the Commonwealth of Kentucky*, (XI Peters,) the defendants (in the lower court, and plaintiff in error in the court of appeals) claimed that the note given by them was void, inasmuch as the circulating notes received from the bank in consideration therefor were bills of credit issued by the State, and that

the act of the legislature incorporating the bank was therefore unconstitutional and void. The Supreme Court of the United States held that the act incorporating the bank was not unconstitutional, and that the notes issued by the bank were not bills of credit within the meaning of the Constitution.

In 1834 there were established the Bank of Kentucky, with a capital of $5,000,000, the Northern Bank of Kentucky, capital $3,000,000, and the Bank of Louisville, with a capital of $5,000,000, all of which were in existence in 1856, with an aggregate capital of $7,030,000. All of these banks suspended payment in 1837 and resumed in 1842, with an aggregate circulation at the latter date of $2,800,000. This amount was increased by subsequent issues, until in 1850 it had reached $6,683,000. The Southern Bank of Kentucky went into operation in 1852, with a capital of $1,300,000, and charters were also subsequently granted to four other banks with large capitals. Twenty-seven Kentucky banks failed in 1854, but in 1856 there were thirty-four banks and branches still in operation in the State, with an aggregate capital of $11,730,000, and with circulation of about $13,300,000. A table will be found in the appendix, showing the principal items of the resources and liabilities of the State banks of Kentucky from 1834 to 1863.

Tennessee.—The Nashville Bank, in Tennessee, was incorporated in 1807, with a capital of $200,000, which was afterward increased to $400,000. Several branches were also established, which were subsequently closed with loss to all parties. The Bank of the State of Tennessee, at Knoxville, was chartered in 1811, with a capital of $400,000; and in 1817 nine other banks were chartered, which were authorized to become branches of the former. The Farmers and Mechanics' Bank of Nashville was established in 1819, with a capital of $400,000, but it became insolvent within the same year of its organization.

In 1820 the State Bank of Tennessee, at Nashville, was incorporated, with a capital of $1,000,000. The State funds were to be deposited in the bank, which was authorized to sell $250,000 of six per-cent. State stocks, to be used as capital. It created agencies to loan money in every county, according to its wealth and population, in sums not exceeding five hundred dollars to any one person. The loans were to be made on a credit of twelve months, and be secured by mortgage on real or personal property worth double their amount. The proceeds of Hiawassee lands and other funds were pledged for the redemption of the circulation, which was guaranteed by the State, and which was issued to the amount of $1,000,000; but it was soon at a discount of ten per cent. below the value of United States bank-notes. The bank was under the supervisory control of directors elected by the legislature. Six years after it commenced operations it had an available capital of about $500,000, chiefly derived from the sales of lands. The bank was finally closed in 1832, with considerable loss to the State. Previous to the passage of the act under which it was established, General Jackson addressed to the legislature a memorial denouncing its provisions, and declaring the proposed act to be in violation of the Constitution of the United States. Judge White, of Tennessee, in a speech in the Senate of the United States on March 24, 1838, stated that "in 1820 there were two State banks in operation in Tennessee having the same name, and that laws were passed to force into circulation paper money and to prevent levies of execution, unless creditors would agree to receive irredeemable bank-paper."

The Union Bank, at Nashville, was incorporated in 1832, with five branches, and with a capital of *$3,000,000*, one-third of which belonged

to the State; and in the following year the Planters' Bank, at Nashv with a capital of $2,000,000, and with six branches, was establis The State had an interest in this bank also. The Farmers and chants' Bank of Memphis was incorporated in 1835, with a capit $600,000, but it failed in 1847, with heavy losses to the bill-holders.

In 1838 the Bank of Tennessee, at Nashville, was incorporated to the place of the former State bank, with an actual capital of $3,226 the nominal capital being $5,000,000. The capital was made up fron remaining assets of the old State bank and by the sale of $1,000,0(State bonds. It had several branches, which were under the directi the parent bank at Nashville. The capital of the bank was reduce 1849 to two and a quarter millions of dollars. Three other banks organized between the years 1843 and 1852, with an aggregate ca of $1,100,000. In 1852 a free banking law was passed, authorizin organization of banks upon a deposit of bonds of the State equal t amount of their capital.

The number of banks in existence in Tennessee in 1860 was th four, with a capital of $8,067,037; loans, $11,751,019; deposits, $4,324 circulation, $5,538,378; and specie, $2,267,710. A table showing condition of the banks in Tennessee, from 1834 to 1863, will be fou the appendix.

Mississippi.—When Mississippi was admitted into the Union in cember, 1817, it had but one bank, with a capital of $100,000; and in it still had but a single bank, although its capital had been incre to $950,600. In the latter year the Planters' Bank of Mississippi chartered, with a capital of $3,000,000, of which amount the State scribed two-thirds, and issued $2,000,000 of bonds, bearing six per interest, in payment therefor. The bonds were sold at a premiu $250,000, which was deposited in the bank as a sinking-fund, and this fund, together with the dividends received on the State's sto the bank, the interest on the bonds was to be paid. The investi was apparently a prosperous one, as the bank continued to pay te cent. dividends annually until September, 1839, at which date the ing-fund had increased to $800,000. The State then transferre stock to the Mississippi Railroad Company, but most of the large ing-fund was subsequently lost.

In 1837 the number of banks had increased to eighteen, with an a gate capital of about $13,000,000, more than $5,000,000 of circula and more than $24,000,000 of loans. In 1838 the Mississippi Union was chartered, with a capital of $15,500,000, to be "raised by mea loans to be obtained by the directors of the institution." The authorized the issue of $15,000,000 in five per cent. bonds, to be lo to the bank, for the payment of which the faith of the State pledged. Five millions of dollars in these bonds were issued to bank in 1838, and an equal sum in 1839. The first installment of b was negotiated by the commissioners of the bank with the Pen vania Bank of the United States, through Mr. Biddle, its presi $5,000,000 being received in payment therefor in installments.

In 1840 commenced the memorable scheme of "repudiation" in sissippi, the governor then issuing a warning proclamation against further negotiation of the bonds, which he followed in 1841 by a munication to the legislature, claiming that his proclamation had vented an illegal sale of the second issue of bonds. His me also presented a statement of the condition of the Union Bank at date, exhibiting $13,491,000 of suspended debt and unavailable a

$3,034,000 of circulation, and $4,349,000 of specie. Soon afterward followed his open proposition to the legislature to utterly repudiate the five million issue of 1838, which proposition was at that time rejected by them, the legislature declaring that "Mississippi will pay her bonds and preserve her credit inviolate." But the bonds were subsequently repudiated, and have never yet been paid. The bonds issued to the Planters' Bank were not *officially* repudiated, but the people of the State in 1852 refused, by a majority of 4,400 votes, to authorize a tax to redeem them. The amount of the latter bonds, principal and interest, was, in July, 1854, $3,518,081. For a table showing the principal items of the resources and liabilities of the State banks of Mississippi from 1834 to 1863, see appendix.

The State and national systems compared.

Many of the States, chiefly Southern and Western, authorized banking corporations with the State as part or sole stockholder, and similar to the organizations in the States to which reference has already been made. In nearly all of the States, banks specially chartered were the favorite organizations. The amount of currency issued was frequently twice, and in many instances three times, the amount of the nominal capital of such banks. These charters were thus very valuable, and the State legislatures were besieged by applicants for such special privileges. Governor Snyder, of Pennsylvania, in 1813 vetoed a bill granting charters to twenty-five banks, with an aggregate capital of nine millions. In the ensuing year a bill was passed, by a two-thirds vote over the second veto of the governor, authorizing forty-one banks, with an aggregate capital of seventeen millions, of which only one-fifth part was required to be paid in. Of this number thirty-seven went into operation. Many of these institutions had but a nominal capital, consisting chiefly of notes given by the stockholders for the amount of their shares. Such banks had usually but an ephemeral existence, and fifteen of the number which were organized in Pennsylvania failed within four years of the date of their organizations. In other cases charters of banks authorized by the New England and Southern States were disposed of to non-residents, who organized banks of circulation with little or no capital, and the citizens of other remote States suffered great loss from the worthlessness of such bank-issues. As late as 1854 the circulation of one of the principal Western States consisted chiefly of notes issued by two banks in Georgia, which circulated upon the personal credit of two or three of their non-resident stockholders, and without any reference to the character and management of the banks which issued them.

Mr. Gallatin, referring in 1831 to the condition of the banks at an early day, says: "The dissolution of the Bank of the United States deprived the country of a foreign capital of more than $7,000,000 invested in the stock of that institution, and which was accordingly remitted abroad during the year that preceded the war. * * * The creation of new State banks in order to fill the chasm was a natural consequence of the dissolution of the Bank of the United States, and, as is usual under such circumstances, the expectation of great profits gave birth to a much greater number than was wanted. From the 1st of January, 1811, to the 1st of January, 1815, not less than one hundred and twenty new banks were chartered and went into operation, with a capital of about forty, and making an addition of near thirty millions to the banking capital of the country."

He estimates the notes in circulation in 1811, including the notes of

the Bank of the United States, at $28,100,000; in 1815, before the suspension of specie payments, at $45,500,000; and in 1816, at $68,000,000; the increase in the circulation during the first fifteen months after the suspension of specie payments being about fifty per cent. In 1820 this amount had been reduced to $44,863,000. He further says:

So great a reduction in the issues of the banks could not have been effected without a corresponding diminution of their discounts. Debts contracted during the suspension of specie payments, and while the currency of the country was depreciated, became payable at par. The distress, therefore, that took place at that time may be clearly traced to the excessive number of State banks incorporated subsequent to the dissolution of the first Bank of the United States and to their improvident issues. The numerous failures which had preceded the year 1819, or have since taken place, have also been principally due to the same causes. We have an account of one hundred and sixty-five banks that failed between the 1st of January, 1811, and the 1st of July, 1830; the capital of one hundred and twenty-nine of these amounted to more than $24,000,000, stated as having been paid in. The whole amount may be estimated at near thirty millions, and our list may not be complete. The capital of the State banks now existing amounts to about 110 millions. On a total capital of 140 millions, the failures have amounted to thirty millions, or more than one-fifth of the whole. Of the actual loss incurred we can give no account. There are instances in which the stockholders, by paying for their shares in their own notes, and afterward redeeming their notes with the stock in their name, suffered no loss; and this fell exclusively on the holders of bank-notes and depositors.*

As early as 1831 it was proposed to tax out of existence the issues of State banks. On this point Mr. Gallatin says: †

Congress has the power to lay stamp-duties on notes, on bank-notes, and on any description of bank-notes. That power has already been exercised; and the duties may be laid to such an amount, and in such a manner, as may be necessary to effect the object intended. This object is not merely to provide generally for the general welfare, but to carry into effect, in conformity with the last paragraph of the eighth section of the first article, those several and express provisions of the Constitution which vest in Congress exclusively the control over the monetary system of the United States, and more particularly those which imply the necessity of a uniform currency.

* * Congress may, if it deems it proper, lay a stamp-duty on small notes which will put an end to their circulation. It may lay such a duty on all bank-notes as would convert all the banks into banks of discount and deposit only, annihilate the paper currency, and render a bank of the United States unnecessary in reference to that object. But if this last measure should be deemed pernicious or prove impracticable, Congress must resort to other and milder means to regulate the currency of the country.†

A writer § in 1841 says: "The currency of the United States consists of a small amount of gold and silver coins and bullion; a larger amount of State-chartered bank-notes, exchangeable for specie; a far larger amount of bank-notes, not convertible into specie, composed of the notes of non-specie paying banks, the notes of banks of other States, unauthorized paper of individuals, of companies, and of associations, in the similitude of bank-notes, issued and circulated as money, and post-notes, deposit-notes, checks, State scrip, and bills of exchange. * * Bank-notes compose so large a proportion of the circulating medium that those who will not take them in payment of their debts cannot collect their dues, nor carry on business requiring the use of money. The efforts of State legislators to correct the defects of the currency must ever be as unavailing as their attempts to suppress small bills have hitherto proved. Their actions are desultory, unconnected, and temporary; liable to the influence of private interest, or political party feeling, that may vary in the several States and prevent their uniform action. All the States cannot be expected to pass similar laws upon this subject, simultaneously; consequently, the currency might be changed by State legislation, but it could never be radically reformed. Some of the States have passed laws to suppress the circulation of small bills within their own territories; but their immediate inundation with those of other States, often much more uncurrent than their own had been, aided in obtaining a repeal of the laws or their suppression, just

* Considerations on the Currency and Banking System of the United States, p. 50.

† Ibid., p. 75.

‡ Justice Story, in his dissenting opinion in the case of *Briscoe and others* vs. *The Bank of the Commonwealth of Kentucky* (XI Peters, 349), says: "The States may create banks, as well as other corporations, upon private capital, and may rightfully authorize them to issue bank bills or notes as currency, subject always to the control of Congress, whose powers extend to the entire regulation of the currency of the country."

§ The Present System of Banking Exposed, by Charles Dunscombe; Cleveland, 1841.

at the moment, perhaps, when the neighboring States, from seeing the advantages of the measure, were about to pass similar laws. The people are the only legitimate source from which to expect permanent and radical relief. Congress is the only proper body, possessing legitimate power and authority, to organize them for that purpose."

Mr. McCulloch, late Secretary of the Treasury, in an address delivered before the American Bankers' Association, at Philadelphia, during the recent International Exhibition, says:

In anticipation of the expiration of the charter of the United States Bank, many banking institutions were chartered by the States, some of which, known at the time as pet banks, became the depositories of the public moneys. It soon became apparent, however, that these banks were likely to become unsafe Government depositories, and all connection of the Government with the banks was terminated by the subtreasury act, under which the public revenues were collected in coin and deposited in the Treasury. From the time of the expiration of the charter of the United States Bank up to 1861, the State banks furnished the country with its paper circulation, and to a great extent controlled its business. It is not necessary to dwell upon the defects of the State-bank systems, or the character of a considerable part of the notes which the people were compelled to receive and treat as money. There were scarcely two States in the Union whose systems were alike. In some States banks were chartered with proper restrictions upon their discounts and their circulation; in others without any such restrictions. In some there was individual liability, in others no liability whatever, not even in cases of gross mismanagement. In some States the circulation of the banks was secured, partially, at least, by mortgages and bonds; in others there was no security except the capital, which was frequently a myth. In some States banking was a monopoly, in others it enjoyed the largest liberty. The consequence was that we had a bank-note circulation frequently worthless, and, when solvent, lacking that uniform value which was needed in business-transactions between the citizens of the different States. It is enough to say that the circulation of the State banks was entirely unfitted for a country like ours; that by it the people were subjected to enormous losses, not only in the way of exchanges, but in the inability of a great many of the banks to redeem their notes.

After the New York free-banking law had been perfected by various amendments, and subsequent to 1850, a number of the States, among which were Massachusetts, Vermont, Connecticut, New Jersey, Ohio, Indiana, Illinois, Wisconsin, Tennessee, Virginia and Louisiana, adopted the system which had proved so satisfactory in New York. The Massachusetts and Louisiana acts, in addition to the many excellent features of the New York act, required an ample reserve to be kept on hand, and also contained other restrictions, which were subsequently embodied in the national-bank act. In nearly all the States which adopted the free-banking system, charters for banks were still granted which authorized the issue of circulating notes without security and in excess of capital. These were more profitable, and therefore in most of the States but few banks were organized under general laws. In other States the best features of the New York law were omitted. The shareholders were not made personally liable; the security required was not sufficient; the notes were issued in proportion to the stock and bonds deposited, and not in proportion to the cash capital; no provision was made for the prompt redemption of the notes at any commercial center, and a majority of the directors and shareholders were frequently non-residents. Many of the organizations were not banks, in any true sense of the word, but were associations without capital, located at places not easily accessible, and owned by non-residents who availed themselves of ill-considered legislation to convert their bonds into currency at rates higher than the market-value—drawing the interest on their bonds, but transacting little or no business at the place of issue. When the bonds depreciated in value, and any considerable amount of notes were presented at their counters for redemption, the banks failed, the securities were sold by the authority of the States, and the avails were distributed among the note-holders.

The governor of Indiana, referring to such banks, says in his message

for 1853: "The speculator comes to Indianapolis with a bundle of bank-notes in one hand and the stock in the other; in twenty-four hours he is on the way to some distant point of the Union to circulate what he denominates a legal currency authorized by the legislature of Indiana. He has nominally located his bank in some remote part of the State, difficult of access, where he knows no banking facilities are required, and intends that his notes shall go into the hands of persons who will have no means of demanding their redemption."

The governor of Michigan, in his message for the same year, says: "At present we are giving charters to the issues of banks about which we actually know nothing, in whose management we have no participation, and are thus literally paying a large tribute for what generally in the end proves to be a great curse."

Governor Ford, in a message to the legislature of New Jersey, says: "In many cases our banks, although ostensibly located in New Jersey, have their whole business operations conducted by brokers in other States. The facility with which they may be organized and located, without reference to the wants of the community or the business of the place, is destructive to all the legitimate ends of banking."

The New York Journal of Commerce, in June, 1853, referring to the same subject, says: "The operators in these schemes have turned to the West, and, under the free-banking laws of Indiana, Illinois, and Wisconsin, are prepared to flood the channels of circulation with their notes. It is not western capital that is seeking profitable employment, nor is it eastern capital invested at the West. Not a dollar of the new currency will be issued where it is likely to be presented for redemption."

In his report to Congress for the year 1875, the Comptroller gave a sketch of the origin of the national-banking system and its growth, and answered the principal arguments advanced against the continuance of the system. Its establishment was not advocated in the interest of any political party, and from its authorization to the present day it has been free from the control of partisan or sectional influence, its benefits being now open to all who may desire to organize banking-institutions, subject only to the restrictions which are alike imposed upon all. The opportunity occasioned by a great war was seized upon, in the interest of the Government, to get rid of the burden of a circulation issued by authority of many different States, which had been, almost from the beginning of the Government, a grievous tax upon the business and the commerce of the country—the cost to the people for domestic exchange between the commercial points and the remote districts being annually many times greater than the amount of interest now paid to the national banks upon the bonds deposited as security for their circulation, the average rate of exchange between the Eastern and the Southern and Western States having been from six to twelve and even twenty times the rates prevailing under the existing national system.

It was shown in the report, from the discussions in Congress at the time of the passage of the legal-tender act, from the reports of different Secretaries of the Treasury, and from the uniform legislation since that time, that the national-banking system was intended to be permanent—the institutions organized under it being by the express terms of the law authorized to continue for a term of twenty years; while it was equally evident that the Treasury-notes issued and still in circulation were intended to be funded, to constitute a temporary currency, issued from necessity and to furnish the Government with the means to save itself from destruction; that the amount was not to be increased,

but to be withdrawn from circulation as rapidly as possible; and that all the recent as well as the earlier legislation has been in that direction.

It was further shown that the system was not a monopoly, its privileges being free to all, but that it uprooted many real banking-monopolies authorized by the several States and which had been in existence almost from the foundation of the Government. It was shown that the profits upon circulation were small, and that the earnings of the banks were not too great a compensation for the risks incident to the business of banking, to which capital loaned directly on mortgage-security is not subject; that the taxation imposed upon the banks is unequaled in the history of monetary institutions; that the losses by failures had been insignificant in proportion to the capital invested, and that the losses upon circulation had not been one dollar, while the losses under the old system were estimated to equal in twenty years the entire amount of the circulation; that the restrictions of the act are such as experience has shown to be necessary for the success of great banking-systems; that publicity is one of the principal features of the national system; that a surplus of more than one hundred millions of dollars—equal to one-fourth of the capital, and derived largely from profits accruing out of transactions during the late war, had accumulated, and which surplus cannot be greatly reduced except through losses, thus remaining as a security to depositors in times of revulsion and panic; and finally that the interests of the national banks would be promoted by the reduction to a low rate of the interest on the public debt, because such a reduction would carry with it a reduction of the present onerous taxation, and would furnish to the American banker a fund like the English consols, in which his surplus and reserves could be invested without danger of loss. The Secretary of the Treasury, in his last report, thus refers to the subject of the power of Congress to increase the issue of legal-tender notes:

> The constitutional validity of such issue was resisted at every point and subjected to the test of judicial decision in almost every court in the country, both State and national. The supreme judicial tribunal of the nation upheld the acts as measures of necessity in a time of great exigency, but it has neither decided nor intimated that such power may be exercised by Congress in time of public tranquillity. Indeed it is fairly inferable, from all the court has said in the various cases in which the question has been before it, that the issue of such notes in time of peace is not within the constitutional power of Congress. The language and argument of the court leave no reason to believe that it would sustain the claim of power to increase the volume of such issues or to re-issue such as have been redeemed in obedience to law, when the public exigency no longer exists. Those who opposed such issues at a time of supreme necessity, and insist upon further issues when the emergency has passed away, put themselves in the attitude of opposing war-measures in the midst of war and advocating them in a time of profound peace.

To the Comptroller it is evident that the true policy of the Government, and the one which will ultimately be adopted, is the funding of the Treasury-notes and the reduction of the rate of interest upon its present indebtedness. In this event, the circulating medium of the country will consist, not of specie and Treasury-notes, but of specie and national-bank notes, or else, through the repeal of the law imposing a tax of ten per cent. upon other issues, the system of State-bank issues will be revived. It is not supposed that, with a renewal of the State systems, institutions will be again authorized so objectionable as many which have heretofore existed; but it is certain that the principle of monopoly will again be introduced in many of the States in place of the existing free system, and that the old system of partisan control and interference in the issue of the circulation of the country will be

restored, bringing with it once more all those evils and disasters which are the natural attendants upon the organization and perpetuation of banking-institutions authorized by the conflicting legislation of the different States of the Union.

The Comptroller repeats his view upon this subject, as given in his last annual report, in which he said that, "It is very generally acknowledged that the national-banking system is superior to the systems which preceded it in this country, and equal, if not superior, to any other system of banking yet devised; and the principal reason adduced for desiring its overthrow is that money can be saved to the Government by authorizing it to furnish the circulation of the country. Such a course will not result in true economy; for it will immediately injure our credit abroad, and have the effect of preventing the sale in foreign markets of the United States bonds bearing a low rate of interest. The experience of the last thirteen years has shown that the present is a safe and good system; but even were it much less perfect than it is, the common prudence of ordinary business men would dictate the postponement of the discussion of the repeal and liquidation of a banking system whose resources amount to nineteen hundred millions of dollars, among which are included one thousand millions of loans to the people, with more than four hundred millions to the Government, until the debt of the country shall be funded at a satisfactory rate of interest, and permanent arrangements effected for the redemption of its demand obligations. When the purchasing power of the legal-tender notes shall be made equal to gold, it may then be in order to discuss the policy of the establishment of a different banking system and the issue of additional paper money by the Government."

STATE BANK STATISTICS.

The first systematic effort to obtain and compile statistics showing the condition of all the banks in the United States, the need of which had long been felt, was in the passage, in July, 1832, of a resolution by the House of Representatives, directing the Secretary of the Treasury to lay before the House yearly thereafter such statements relating to the banks organized under State laws as could be obtained from the several State officials. Previous to the passage of this resolution, such information upon this subject as was made public was obtained principally by individual effort, any general information of the condition of the banks being procured with great difficulty, and such statistics even as were obtained being found very imperfect. Mr. Niles, in publishing in the Register a table derived from the report of Secretary Crawford of 1820, giving the capital, circulation, deposits, and specie of the banks in 1819, said: "It will be seen that the preceding returns are very imperfect, as for instance, the capital paid in in Maryland is given at $86,290, whereas it is nearly eight millions of dollars. Several of the other items, I know from various documents in my possession, are pretty nearly correct, yet some are also much deficient."

Mr. Gouge, in his Short History of Paper Money and Banking in the United States,* also says, that "efforts, extending over seven years, to collect the accounts of the banks of the country had proved so unsatisfactory in results, and so little success had crowned the labors of Mr. Crawford, Mr. Gallatin, and Mr. Niles in the same direction, that it was not thought worth while to arrange for publication the materials that had been procured. To collect and arrange the accounts of five or six

* Page 220.

hundred banks which are or which had been scattered through twenty-four States and two or three Territories would be no easy task."

The Comptroller gives in this report such information bearing on the condition of the banks, both before and since the passage of the resolution of 1832, and down to the time of the establishment of the national banking system, as careful research into official reports and the publications of writers on financial subjects during the periods mentioned have enabled him to procure.

In the report of Secretary Crawford on the condition of the banks, January 3, 1836, there is printed, on page 216, a statement taken from Blodgett's Economica, giving an estimate of the number of banks in the several States, their capital, circulation, and specie, in various years from 1774 to 1804; but an accompanying note says that probably many of the amounts given are largely conjectural. The statement is printed below in a condensed form, and is the only one, known to the Comptroller, containing information of any kind as to the condition of the banks in the years named. In this table, the amounts are expressed in millions of dollars.

Year.	Number of banks.	Metallic medium.	Circulation.	Capital.	Year.	Number of banks.	Metallic medium.	Circulation.	Capital.
		Millions.	*Millions.*	*Millions.*			*Millions.*	*Millions.*	*Millions.*
1774	.....	4.0	.....	.....	1797	25	16.0	10.0	19.2
1784	3	10.0	2.0	2.1	1798	25	14.0	9.0	19.2
1790	4	9.0	2.5	2.5	1799	26	17.0	10.0	21.2
1791	6	16.0	9.0	12.2	1800	28	17.5	10.5	21.3
1792	16	18.0	11.5	17.1	1801	31	17.0	11.0	22.4
1793	17	20.0	11.0	18.0	1802	32	16.5	10.0	22.6
1794	17	21.5	11.6	18.0	1803	36	16.0	11.0	26.0
1795	23	19.0	11.0	19.0	1804	59	17.5	14.0	39.5
1796	24	16.5	10.5	19.2					

Secretary Crawford, in his report on the currency, made to Congress in February, 1820,* estimated the capital, specie, circulation, and loans of the banks of the country, for the years 1813, 1815, and 1819, as follows:

Year.	Capital.	Specie.	Circulation.	Loans.
	Millions.	*Millions.*	*Millions.*	*Millions.*
1813	65.0	28.0	62. to 70.	117.0
1815	88.0	16.5	99. to 110.	150.0
1819	125.0	21.5	45. to 53.	157.0

In this report he also gives a statement of the bank capital for the years 1814 to 1817, by States, "so far as it was known at the Treasury," which will be found in the appendix to this report. This statement he believed to be substantially correct, for the reason, as stated by him, that it was based upon the applications made to the Treasury Department for compositions of the stamp-duty of about one per cent., which duty was, by an act of Congress of August 2, 1813, imposed upon the amount of notes issued by incorporated or unincorporated banks. The act further provided that, in lieu of this duty, the Secretary of the Treasury might agree with any of the banks to an annual composition of one-half of one per cent. upon the amount of the annual dividends made by them to their stockholders. The aggregates of bank capital given in the years named are as follows:

1814.	1815.	1816.	1817.
$80,378,504.	$88,185,823.	$89,380,709.	$125,676,446.

* Elliott's Funding System, pp. 735 to 737.

In respect to the bank capital given for the year 1817, Mr. Crawford says that, after deducting the amount of permanent accommodation enjoyed by stockholders in their respective banks, the active bank capital of the United States may be fairly estimated at a sum not exceeding seventy-five millions of dollars. Referring to the custom then prevalent of paying bank capital with stock-notes, he says:

> Such, it is believed, has been the process by which the capital of most of the banks has been formed, which has been incorporated since the commencement of the late war, as since that time banks have been incorporated not because there was capital seeking investment, not because the places where they were established had commerce and manufactures which required their fostering aid, but because men without active capital wanted the means of obtaining loans which their standing in the community would not command from banks or individuals having real capital and established credit. Hence the multiplicity of local banks scattered over the face of the country in particular parts of the Union, which by the depreciation of their paper have levied a tax upon the communities within the pale of their influence exceeding the contributions paid by them.

Mr. Crawford also gives a table, by States, which will be found in the appendix, showing the condition of the banks for the year 1819, which table, however, he admits to be imperfect, and in which the items of capital, circulation and specie, for the banks in the State of New York (the only ones given), are stated to be on the authority of a report made by a committee of the New York legislature. The aggregates of the principal items of the State banks as taken from Mr. Crawford's report, together with those of the Bank of the United States as taken from a report of its condition in October of the same year, are stated below:

	Capital.	Loans.	Deposits.	Circulation.	Specie.
State banks	$72, 340, 770	$73, 623, 596	$11, 192, 155	$35, 770, 903	$9, 828, 745
Bank of the United States	34, 973, 828	29, 932, 668	5, 494, 417	3, 810, 111	3, 254, 479
Total	107, 314, 598	103, 556, 264	16, 626, 592	39, 581, 014	13, 083, 224

In 1831 Mr. Gallatin made an estimate of the number, capital, circulation, deposits and specie of the banks in the United States for the years 1811, 1815, 1816, 1820, and 1829, and also a similar estimate for the Bank of the United States for the first and the last two of the years named. These estimates have been combined in the following table:*

STATE BANKS.

Years.	Number of banks.	Capital.	Circulation.	Deposits.	Specie.
1811	88	$42, 610, 600	$22, 700, 000	.....	$9, 600, 000
1815	208	82, 259, 590	45, 500, 000	.....	17, 000, 000
1816	246	89, 822, 422	68, 000, 000	.....	19, 000, 000
1820	307	102, 110, 611	40, 641, 574	$31, 244, 959	16, 672, 263
1829	329	110, 192, 268	42, 274, 914	40, 781, 119	14, 939, 643

BANK OF THE UNITED STATES.

1811	1	$10, 000, 000	$5, 400, 000	.....	$5, 800, 000
1820	1	35, 000, 000	4, 221, 770	$4, 705, 511	3, 147, 977
1829	1	35, 000, 000	13, 048, 984	14, 778, 809	7, 175, 274

* Considerations on the Currency and Banking Systems of the United States, Philadelphia, 1831, pp. 45, 49, and 53.

SUMMARY.

.....	89	$52, 610, 600	$28, 100, 000	.....	$15, 400, 000
.....	208	82, 259, 590	45, 500, 000	.....	17, 000, 000
.....	246	89, 822, 422	68, 000, 000	.....	19, 000, 000
.....	308	137, 110, 611	44, 863, 352	$35, 950, 470	19, 820, 240
.....	330	145, 192, 268	61, 323, 898	55, 559, 928	22, 114, 917

also gives a comparative statement of the principal items of assets iabilities of the banks at the end of the year 1829, by groups of s, as follows:

States.	Capital.	Circulation.	Deposits.*	Specie.
New Hampshire, Vermont, Massa- tts, and Rhode Island	$30, 812, 692	$7, 394, 566	$4, 203, 895	$2, 194, 768
ticut, New York, and New Jersey	26, 585, 539	12, 737, 539	14, 594, 145	2, 841, 746
lvania, Delaware, Maryland, and Dis- of Columbia	25, 566, 622	11, 274, 066	10, 850, 739	4, 170, 592
Carolina, Louisiana, Alabama, and da	17, 600, 129	12, 183, 863	6, 952, 194	3, 046, 141
n States*	9, 629, 286	4, 684, 860	4, 180, 146	2, 686, 396
otals	110, 194, 268	48, 274, 914	40, 781, 119	14, 939, 643

* No banks were in operation in Kentucky, Indiana, Illinois, or Missouri.

hird table given by him is printed below, making a similar exhibit ie same year of the banks in seven of the then principal commercial , and for those in the remainder of the country, separately:

Cities.	Capital.	Circulation.	Deposits.	Specie.
Salem, New York, Philadelphia, Bal- e, Charleston, and New Orleans	$53, 211, 605	$17, 144, 422	$23, 137, 129	$7, 258, 025
emainder of the United States	56, 980, 663	31, 130, 492	17, 643, 990	7, 681, 618
otals	110, 192, 268	48, 274, 914	40, 781, 119	14, 939, 643

. Gallatin also gives a list of 328 banks in operation in 1830, with gregate capital of $110,101,898 (exclusive of the Bank of the United s); and of 129 banks, having a capital of $24,312,339, which had l or discontinued business since January, 1811. A list of 36 banks e capital was not known is also given. He further gives a state- of the discount on bank-notes during the suspension of specie ients from 1814 to 1817, which statement will be found in the ap- ix.

iott's Funding System* gives, on page 984, a statement of the num- capital, circulation, loans and deposits of the banks of the country arious years from 1811 to 1840, which is frequently quoted and erroneously credited to various writers on finance. The statement follows:

Date.	Number of banks.	Loans and discounts.	Specie.	Circulation.	Deposits.	Capital.
y 1, 1811	89	.....	$15, 400, 000	$28, 100, 000	.....	$52, 720, 601
y 1, 1815	208	.....	17, 000, 000	45, 500, 000	.....	82, 259, 599
y 1, 1816	246	.....	19, 000, 000	68, 000, 000	.....	89, 822, 422
y 1, 1820	308	.....	19, 820, 240	44, 863, 344	$35, 950, 470	137, 210, 611
y 1, 1830	330	$200, 451, 214	22, 114, 917	61, 323, 898	55, 559, 928	145, 192, 268
y 1, 1834	506	324, 119, 499	.....	94, 839, 570	75, 666, 986	200, 005, 944
y 1, 1835	558	365, 163, 834	43, 937, 625	103, 692, 495	83, 081, 365	231, 250, 337
y 1, 1836	567	457, 506, 080	40, 019, 594	140, 301, 038	115, 104, 440	251, 875, 292
y 1, 1837	634	525, 115, 702	37, 915, 340	149, 185, 890	127, 397, 185	290, 772, 091
y 1, 1838	663	485, 631, 687	35, 184, 112	116, 138, 910	84, 691, 184	317, 636, 778
y 1, 1839	662	492, 278, 015	45, 132, 673	135, 170, 995	90, 240, 146	327, 132, 512
y 1, 1840	722	462, 896, 523	33, 105, 155	106, 968, 572	75, 696, 857	358, 442, 693

* *House Ex. Doc. No. 15, 1st sess. 28th Congress.*

It is stated by Mr. Elliott* that 55 banks, with an aggregate capita of $67,036,265 and circulation of $23,577,752, failed in 1841. The tota bank-capital of that year is stated by him at $317,642,692, and the ci culation at $121,665,198; and he also states that in nearly every in stance the capital of those banks which failed was entirely lost.

He also gives tables of foreign and domestic exchange, of speci at New York and Philadelphia, and the prices of bank-notes, by States in those cities at various dates from 1814 to 1838, which tables he say were transmitted to the Senate in February, 1838, by the Secretary of th Treasury, in response to a resolution of that body. He says "the doc ument is voluminous; we have been able to condense it, so as to preserv all its most useful information, into less than one-half the original space with perhaps the benefit of a more ready reference. The effects of th various suspensions of specie payments during the above period ar clearly indicated in the quotations of prices of specie, the fluctuation of the exchanges, and the almost nominal (in many instances) prices o bank paper."† He also gives tables of rates of domestic exchange a New York from 1838 to 1841, and the prices of leading State stocks i New York at the latter date. The tables relating to the rates of domesti exchange and the discount upon bank notes for a series of years hav been still further condensed for the present report, and will be found i the appendix.

The act of June 23, 1836, which made it the duty of the Secretary o the Treasury to select and employ, as depositories of the public money banks incorporated by the several States, required that each bank shoul furnish to him as often as he might require, but not exceeding once a week, statements setting forth their condition and business; and tha the Secretary should at the commencement of each session lay befor Congress a statement of the number and names of the banks employe as depositories of the public money, with their condition, and th amount deposited in each, as shown by the returns received by him This act also provided that no bank should be selected which did no redeem its notes and bills in specie on demand, nor which should, afte July 4, 1836, issue or pay out any note or bill of a less denominatio than five dollars. The act further provided that thereafter no notes o bills of any bank which issued currency of a less denomination tha five dollars should be received in payment of any debt due to the Unite States. Prior to the passage of this act, and also under its provisions, com pilations of the reports of the deposit-banks were prepared at the Treasur Department and transmitted to Congress at sundry times. Many of thes statements are published in the reports of the Secretaries, from 1834 t the date of the passage of the sub-treasury act of August 6, 1846.

The following statement, derived from the report of Secretary Wood bury for September 21, 1836, exhibits the condition of thirty-six of thes banks on June 1, and of eighty-nine on November 1, 1836:‡

* Elliott's Funding System, p. 1176.
† Ibid, pp. 1106 to 1185.
‡ Finance Report, 1829–'36, p. 758.

	June 1, 1836. 36 banks.	November 1, 1836. 89 banks.
LIABILITIES.		
Capital	$46,418,092 83	$77,576,449 67
Profits on hand	6,926,825 14	11,048,695 90
Circulation	27,967,152 40	41,482,897 82
Public deposits	**41,023,952 66**	**49,377,986 30**
Other deposits	16,044,573 40	26,573,479 65
Due to banks	17,110,822 36	24,083,161 28
Other liabilities	6,763,654 39	13,700,279 59
Totals	162,255,068 68	243,842,950 21
RESOURCES.		
Loans and discounts	$108,498,037 74	$163,972,830 24
Stocks		5,184,908 45
Real estate	1,892,342 27	3,051,490 95
Due from other banks	17,867,869 49	26,662,669 70
Notes of other banks	10,982,790 42	16,412,324 57
Specie	10,450,415 13	15,520,202 42
Other resources	12,563,613 63	13,038,523 88
Totals	162,255,068 68	243,842,950 21

In the appendix is a statement showing by States the capital, specie, and United States deposits of these banks on April 1, 1836.

From the information contained in the reports on the condition of the banks, made annually to Congress in compliance with the resolution of 1832, before mentioned, carefully compiled tables, by States, have been prepared in this Office, which appear in the appendix to this report. These tables, with the exception of that for Massachusetts, commence with the year 1834, which is the first year for which an aggregate statement that is even measureably complete is given, and are brought down to the year 1863, a summary of the condition of all the banks in each year being also given. The statistics derived from these reports are not, however, perfectly reliable, and the aggregates for the Southern States in the years 1862–'63 have been estimated to be the same as for the year 1861.

The statements of the Massachusetts banks from 1803 to 1863 are the only ones which are complete as to all the principal items, and tables showing their condition for the years named will be found in the appendix. The returns of the banks of the New England States, and of those of the State of New York since 1834, are generally reliable. Previous to the year 1843, reports were made by the banks of the State of New York either to the legislature, the bank-commissioners, or the State comptroller; but a few of the older banks made no reports whatever to any official authority.

One source of difficulty in determining for any specified date the condition of the banks of the country under the old system lies in the fact that the dates for which reports were required were not uniform in the several States. Each State determined for itself the time for making these reports; and as a consequence the dates of the returns, which are given in the tables mentioned, differ in certain years and for certain States by a period of six and even of nine months. Nor is it even certain that the returns of a given State include, in any instance, all the banks of that State, unless it be those of New England or of the State of New York. No returns are given in these tables from the banks in the District of Columbia, but a separate table has been compiled, showing the condition of the principal banks in the District in the years 1814, 1819, and 1844, the data for which have been derived from other sources.*

* American State Papers, vol. 3—Finance, *pp. 101* and 302; and Elliott's Funding System, pp. 1185 *and 1186.*

As full statistics as could be procured of the two Banks of the United States, as authorized by Congress, are given in tables in the Appendix together with similar statistics of the bank of the same name which was chartered by the State of Pennsylvania. The period covered by these tables extends from 1817 to 1840, at about which time the last-mentioned bank failed. The following table exhibits the aggregate of the principal items of the Bank of the United States and of the State banks, so far as can be ascertained, for various years, from 1811 to 1840 :

	Bank of U. S.	State banks.	Bank of U. S.	State banks.	Bank of U. S.	State banks.
	1811.		1815.		1816.	
Capital	$10,000,000	$52,601,601	.....	$82,259,590	.....	$89,822,42
Loans	.....	.....	.....	.....	.....	.....
Deposits	.....	.....	.....	.....	.....	.....
Circulation	5,400,000	28,100,000	.....	45,500,000	.....	68,000,00
Specie	5,800,000	15,400,000	.....	17,000,000	.....	19,000,00
	1820.		1830.		1834.	
Capital	$35,000,000	$137,110,611	$35,000,000	$145,192,268	$35,000,000	$200,005,94
Loans	31,401,158	.....	40,663,805	200,451,214	54,911,461	324,119,49
Deposits	6,568,794	35,950,470	16,045,782	55,559,928	10,838,555	75,666,98
Circulation	3,589,481	44,863,344	12,924,145	61,323,898	19,208,379	94,839,57
Specie	3,392,755	19,220,240	7,608,076	22,114,917	10,039,237	.....
	1835.		1836.		1837.	
Capital	$35,000,000	$231,250,337	$35,000,000	$251,875,292	$35,000,000	$290,772,09
Loans	51,808,739	365,163,834	59,232,445	457,506,080	57,393,709	525,115,70
Deposits	11,756,905	83,081,365	5,061,456	115,104,440	2,332,409	127,397,18
Circulation	17,339,797	103,692,495	23,075,422	140,301,038	11,447,968	149,185,89
Specie	15,708,369	43,937,625	8,417,988	40,019,594	2,638,449	37,915,34
	1838.		1839.		1840.	
Capital	$35,000,000	$317,636,778	$35,000,000	$327,132,512	$35,000,000	$358,442,69
Loans	45,256,571	485,631,687	41,618,637	492,278,015	36,839,593	462,896,52
Deposits	2,616,713	84,691,184	6,779,394	90,240,146	3,338,521	75,696,85
Circulation	6,768,067	116,138,910	5,982,621	135,170,995	6,695,861	106,968,57
Specie	3,770,842	35,184,112	4,153,607	45,132,673	1,469,674	33,105,15

The Comptroller is indebted to Hon. E. W. Keyes, late deputy superintendent of the bank department of the State of New York, for a tabular statement derived from the advance sheets of the second volume of his History of the Savings Banks of the United States, exhibiting the growth of savings institutions, as shown by their deposits, in the New England States, New York, New Jersey and California, from 1830 to 1875. This table will be found in the appendix.

The several statements which have thus far been given in this report, together with those printed in the appendix, are the only ones known to be in existence which aim to show the condition in former years of all the State banks of the country; and the information they contain, though only approximately correct, is still valuable, and much sought for by writers upon finance and political economy.

In contrast with the incomplete and untrustworthy returns which were obtained under the old systems of State banking, it is with a feeling of satisfaction that the Comptroller is enabled to present to Congress full and complete statistics of the banks in the national system, at uni-

form dates for each year, since its organization. Reports of the condition of these banks are now received by him five times yearly, each for a day already passed, the statements presenting in detail all the items that can afford information as to the true condition of the banks. Every statement is accompanied by schedules, which show the character and condition of the discounted paper of the bank, the various kinds of stocks and bonds which form part of its assets, the names of the associations in which its funds for reserve are deposited and the amount on deposit with each, the class of matters held as cash-items, the ratio at which a reserve of lawful money has been maintained during the preceding thirty days, and the rate of interest, if any, which the bank pays upon its deposits. Semi-annual reports are also received, showing the earnings and losses of each bank and of the dividends paid to its stockholders; and, in addition to the above and to other reports which are furnished in accordance with the requirements of law, special statements in reference to taxation, or on subjects of particular interest in times of financial revulsion, are called for and obtained from the banks; from all of which the elaborate statistics appearing in the pages of this and former reports of the Comptroller have been compiled.

The following table exhibits the principal items contained in the returns of the State banks of the country, yearly, from 1834 to 1861:

Years.	No. of banks.	Capital.	Loans.	Individual deposits.	Circulation.	Specie.
1834	506	$200,005,944	$324,119,499	$75,666,986	$94,839,570	.....
1835	704	231,250,337	365,163,834	83,081,365	103,692,495	$43,937,625
1836	713	251,875,292	457,506,080	115,104,440	140,301,038	40,019,594
1837	788	290,772,091	525,115,702	127,397,185	149,185,890	37,915,340
1838	829	317,636,778	485,631,687	84,691,184	116,138,910	35,184,112
1839	840	327,132,512	492,278,015	90,240,146	135,170,995	45,132,673
1840	901	358,442,692	462,896,523	75,696,857	106,968,572	33,105,155
1841	784	313,608,959	386,487,662	64,690,101	107,290 214	34,813,958
1842	692	260,171,797	323,957,569	62,408,870	83,734,011	28,440,423
1843	691	228,861,948	254,544,937	56,168,623	58,563,608	33,515,806
1844	696	210,872,056	264,905,814	84,550,785	75,167,646	49,898,269
1845	707	206,045,969	288,617,131	88,020,646	89,608,711	44,241,242
1846	707	196,894,309	312,114,404	96,913,070	105,552,427	42,012,095
1847	715	203,070,622	310,282,945	91,792,533	105,519,766	35,132,516
1848	751	204,838,175	344,476,582	103,226,177	128,506,091	46,369,765
1849	782	207,309,361	332,323,195	91,178,623	114,743,415	43,619,368
1850	824	217,317,211	364,204,078	109,586,585	131,366,526	45,379,345
1851	879	227,807,553	413,756,799	128,957,712	155,165,251	48,671,048
1853	750	207,908,519	408,943,758	145,553,876	146,072,780	47,138,592
1854	1,208	301,376,071	557,397,779	188,188,744	204,689,207	59,410,253
1855	1,307	332,177,288	576,144,758	190,400,342	186,952,223	53,944,546
1856	1,398	343,874,272	634,183,280	212,705,662	195,747,950	59,314,063
1857	1,416	370,834,686	684,456,887	230,351,352	214,778,822	58,349,838
1858	1,422	394,622,799	583,165,242	185,932,049	155,208,344	74,412,832
1859	1,476	401,976,242	657,183,799	259,568,278	193,306,818	104,537,818
1860	1,562	421,880,095	691,945,580	253,802,129	207,102,477	83,594,537
1861	1,601	429,592,713	696,778,421	257,229,562	202,005,767	87,674,507

The table below presents, the principal items of the national banks, on or near October 1 of each year, from 1863 to 1876:

Years.	No. of banks.	Capital.	Loans.	Individual deposits.	Circulation.	Specie.	Other lawful money.*
1863	66	$7,188,393	$5,466,088	$8,497,682	.....	$128,660	$1,317,946
1864	508	86,782,802	93,238,658	122,166,536	$45,260,504	.....	44,801,497
1865	1,513	393,157,206	487,170,136	500,910,873	171,321,903	18,072,013	189,988,496
1866	1,644	415,472,369	603,314,705	564,616,778	280,253,218	9,226,832	205,793,579
1867	1,642	420,073,415	609,675,215	540,797,838	293,887,941	12,798,044	157,439,100
1868	1,643	420,634,511	657,668,848	580,940,821	295,769,489	13,003,713	156,047,205
1869	1,617	426,399,151	682,883,107	511,400,197	293,593,645	23,002,406	129,564,295
1870	1,648	430,399,301	715,928,080	501,407,587	291,798,640	18,460,011	122,669,577
1871	1,790	458,255,696	831,552,210	600,868,487	315,519,117	13,252,998	134,489,735
1872	1,940	479,629,174	877,197,923	613,290,671	333,495,027	10,229,757	118,971,104
1873	1,976	491,072,616	944,230,116	622,685,563	339,081,799	19,868,469	113,132,663
1874	2,027	493,765,121	954,394,792	669,068,996	333,225,298	21,240,945	139,901,054
1875	2,087	504,829,769	934,691,434	664,579,619	318,350,379	8,050,330	141,501,927
1876	2,089	499,802,232	931,304,714	651,385,210	291,544,020	21,360,767	128,127,220

*The redemption-fund with the United States Treasurer is included for the years 1874, 1875, and 1876.

The following statement, compiled in this Office from returns made to the Commissioner of Internal Revenue for purposes of taxation, gives, by geographical divisions, the average amount of capital and deposits of banks and bankers, other than those in the national-banking system, for the six months ending November 30, 1875:

Geographical divisions.	State banks and private bankers.			Savings-banks with capital.			Savings-banks without capital.		Total.		
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Deposits.	No.	Capital.	Deposits.
		Mill'ns.	*Mill'ns.*		*Mill'ns.*	*Mill'ns*		*Mill'ns.*		*Millns.*	*Mill'ns.*
New England States..	126	11.6	24.0	2	0.3	5.2	436	413.9	564	11.9	443.1
Middle States	1,270	90.8	232.4	3	0.2	0.8	218	382.8	1,491	91.0	616.0
Southern States.....	517	36.0	42.6	3	0.4	0.5	3	1.9	523	36.4	45.0
Western States and Territories	1,853	70.9	188.0	19	4.1	32.6	38	47.0	1,910	75.0	267.6
United States.....	3,766	209.3	487.0	27	5.0	39.1	695	845.6	4,488	214.3	1,371.7

The table below, compiled from similar data, gives the average capital and deposits of the same class of banks and bankers for the six months ending May 31, 1876.

Geographical divisions.	State banks and private bankers.			Savings-banks with capital.			Savings-banks without capital.		Total.		
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Deposits.	No.	Capital.	Deposits.
		Mill'ns.	*Mill'ns.*		*Mill'ns.*	*Mill'ns.*		*Mill'ns.*		*Millns.*	*Mill'ns.*
New England States..	135	11.7	23.6	1	0.2	4.4	436	415.1	572	11.9	443.1
Middle States	1,256	89.2	223.4	3	0.3	1.2	212	382.5	1,471	89.5	607.1
Southern States.....	516	35.7	44.9	3	0.4	0.6	4	2.0	523	36.1	47.5
Western States and Territories	1,896	77.4	188.1	19	4.1	31.0	39	45.0	1,954	81.5	264.1
United States.....	3,803	214.0	480.0	26	5.0	37.2	691	844.6	4,520	219.0	1,361.8

If the number, capital, and deposits of the national banks on October 1, 1875, be combined with the number, average capital, and average deposits of the State banks and private bankers, savings-banks, and trust and loan companies, as shown by the foregoing table for the six months ending November 30, 1875, it will give a total number of 6,576, a total banking capital of $719,101,966, and total deposits of $2,036,296,106. A similar combination of the national banks for May 12, 1876, with the State banks, savings-banks, &c., for the six months ending May 31, following, will give for the latter date a total number of 6,609, a total banking capital of $720,012,806, and total deposits of $1,974,189,449.

NATIONAL-BANK CIRCULATION.

Section 5177 of the Revised Statutes of the United States limited the aggregate amount of national-bank notes to three hundred and fifty-four millions of dollars; but the circulation issued has never reached that sum, the largest amount outstanding at any time having been on December 1, 1874, when it was $352,394,346, or $1,605,654 less than the amount authorized by law. The amount named as outstanding includes $2,976,138 of mutilated notes, which had been returned to this Office in

order that they might be destroyed and replaced by new notes, as provided by law, and they were therefore not in actual circulation.

The following table exhibits the total outstanding circulation, not including mutilated notes in transit, on the first days of May and November of each year, commencing November 1, 1863, when the amount issued was within $112,325 of the three hundred millions of dollars then authorized:

Date.	Amount.	Date.	Amount.
Nov. 1, 1868	$299,887,675	May 1, 1873	$344,893,744
May 1, 1869	299,853,765	Nov. 1, 1873	348,350,949
Nov. 1, 1869	299,725,655	May 1, 1874	349,023,398
May 1, 1870	299,464,963	Nov. 1, 1874	348,791,152
Nov. 1, 1870	301,960,559	May 1, 1875	348,106,886
May 1, 1871	314,583,600	Nov. 1, 1875	343,183,228
Nov. 1, 1871	324,477,222	May 1, 1876	344,555,046
May 1, 1872	343,759,677	Nov. 1, 1876	319,876,196
Nov. 1, 1872	340,993,470		

The act of June 20, 1874, authorized any national bank desiring to withdraw its circulating notes, in whole or in part, to deposit lawful money with the Treasurer of the United States, in sums of not less than $9,000, and to withdraw a proportionate amount of the bonds pledged as security for its notes; under which law $52,853,560 of legal-tender notes have been deposited in the Treasury for the purpose of retiring circulation, and $37,122,069 of bank-notes have been redeemed, destroyed, and retired. The act of January 14, 1875, repealed all provisions of law limiting the aggregate amount of national-bank circulation, and made it the duty of the Secretary of the Treasury to retire legal-tender notes to the extent of eighty per cent. of the sum of the national-bank notes thereafter issued, until the amount of legal-tenders outstanding should be reduced to $300,000,000.

During the year ending November 1, 1876, $7,093,680 of additional circulation has been issued, of which amount $1,305,140 was issued to thirty-six banks, having a capital of $3,189,800, which were organized during the year. The whole amount of additional circulation issued since the passage of the act of January 14, 1875, is $18,080,355; and legal-tender notes equal to eighty per cent. thereof, or $14,464,284, have been retired, leaving $367,535,716 of these notes outstanding November 1, 1876. During the year, $31,929,864 of national-bank notes have been retired without re-issue; the actual decrease for the year being $24,836,184, and the total decrease since January 14, 1875, being $30,710,732. Within the same period lawful money to the amount of $28,179,285 has been deposited with the Treasurer to redeem circulation, $25,301,231 of which have been deposited by two hundred and thirty banks in operation, for the purpose of retiring circulation, and $2,878,054 by banks in liquidation. The amount previously deposited under the act of June 20, 1874, was $27,552,329, and by banks in liquidation $6,210,175; to which is to be added a balance of $3,813,675 remaining from deposits made by liquidating banks prior to the passage of that act. Deducting from the total of the sums named ($65,755,464) the amount of circulating notes redeemed and destroyed, and for which no re-issue has been made, there remained in the hands of the Treasurer on November 1, 1876, $20,910,946 of lawful money applicable to the redemption and retirement of circulation.

The following table exhibits by States the issue and retireme circulation during the year ending November 1, 1876, and the amount issued and retired since June 20, 1874:

States and Territories.	Circulation issued.	Circulation retired.		
		Under act of June 20, 1874.	Of liquidating banks.	To
Maine	$329,800	$338,675	$11,455	
New Hampshire	167,400	1,000	8,662	
Vermont	344,110	208,121	59,278	
Massachusetts	1,760,850	3,507,969	24,900	3,
Rhode Island	48,100	259,340		
Connecticut	255,960	720,613	7,160	
New York	1,197,770	5,816,279	330,353	6,
New Jersey	280,585	332,040	10,725	
Pennsylvania	1,187,530	2,263,333	147,140	2,
Delaware	83,100			
Maryland	37,500	557,478	43,121	
District of Columbia	102,000	192,825	74,242	
Virginia	15,250	334,145	231,486	
West Virginia	6,290	106,640	198,727	
North Carolina	156,560	254,460		
South Carolina	6,700	298,065		
Georgia	180,000	165,839	53,610	
Alabama	27,000		150	
Mississippi			405	
Louisiana		744,511	127,010	
Texas	600	109,227		
Arkansas		42,093	925	
Kentucky	172,140	398,862	130,259	
Tennessee	25,200	224,701	98,828	
Missouri	71,670	1,020,143	102,443	1,
Ohio	206,790	809,688	320,340	1,
Indiana	7,900	1,596,704	132,951	1,
Illinois	157,475	1,921,390	429,253	2,
Michigan	27,400	779,033	50,804	
Wisconsin	500	271,457	117,104	
Iowa	81,000	670,851	150,601	
Minnesota	102,500	347,339	54,960	
Kansas		42,257	110,327	
Nebraska		5,850	11,150	
Nevada			1,565	
Colorado	54,000	73,463	28,484	
Utah		46,763	43,008	
Idaho				
Montana		22,101	3,270	
Surrendered to this office and retired				4,
Totals for the year ending November 1, 1876	7,093,660	24,392,255	3,114,726	31,
Add totals from June 20, 1874, to November 1, 1875	15,721,175	12,729,814	4,607,723	17,
Surrendered to this office between same dates				2,
Total issues and retirement from June 20, 1874, to November 1, 1876	22,814,855	37,122,069	7,722,449	51,

A statement showing, by States, the amount of national bank c lation issued, the amount of legal-tender notes deposited from Ju 1874, to November 1, 1876, to retire such circulation, and the an remaining on deposit at the latter date, will be found in the appe

The following table exhibits the total issue and retirement of national-bank circulation, and the deposit and retirement of legal-tender notes, monthly, during the year ending November 1, 1876, together with the total amount issued and retired since the passage of the act of January 14, 1875:

Months.	National-bank circulation.		Legal-tender notes.	
	Issued.	Retired.	Deposited.	Retired.
Nov., 1875	$981,010	$967,969	$1,284,079	$764,472
Dec., 1875	821,220	898,039	2,006,950	644,552
Jan., 1876	702,370	1,986,723	2,629,900	554,080
Feb., 1876	329,385	1,949,873	3,856,237	329,748
Mar., 1876	322,380	1,863,549	5,304,027	188,144
Apr., 1876	225,815	1,622,117	3,001,600	227,372
May, 1876	476,560	2,087,421	2,085,692	404,208
June, 1876	485,670	4,744,747	2,612,645	351,384
July, 1876	144,880	2,831,816	1,242,831	153,056
Aug., 1876	360,100	4,032,953	1,137,640	284,624
Sept., 1876	1,045,510	2,330,168	1,776,085	849,864
Oct., 1876	1,198,780	2,201,606	1,251,609	959,024
National-bank notes surrendered to this office and retired	.....	4,022,883	.....	.....
	7,093,680	31,529,864	28,179,285	5,700,528
Circulation issued and retired from January 14, 1875, to November 1, 1875	10,986,675	17,261,223	.....	.....
Legal-tenders deposited from January 14, 1875, to November 1, 1875	.....	.....	22,719,607	.....
Legal-tenders retired from January 14, 1875, to November 1, 1875	.....	.....	.....	8,763,756
Totals from Jan. 14, 1875, to Nov. 1, 1876	18,080,355	48,791,087	50,898,892	14,464,284

The following summary exhibits concisely the operations of the acts of June 20, 1874, and of January 14, 1875, down to November 1, of the present year.

National-bank notes outstanding when act of June 20, 1874, was passed		$349,894,182
National-bank notes issued from June 20, 1874, to January 14, 1875	$4,734,500	
National-bank notes redeemed and retired between same dates	2,767,232	
Increase from June 20, 1874, to January 14, 1875		1,967,268
National-bank notes outstanding January 14, 1875		351,861,450
National-bank notes redeemed and retired from January 14, 1875, to date	$42,077,286	
National-bank notes surrendered between same dates	6,713,801	
Total redeemed and surrendered	48,791,087	
National-bank notes issued between same dates	18,080,355	
Decrease from January 14, 1875, to November 1, 1876		30,710,732
National-bank notes outstanding November 1, 1876		321,150,718
Greenbacks on deposit in the Treasury June 20, 1874, to retire notes of insolvent and liquidating banks		3,813,675
Greenbacks deposited from June 20, 1874, to November 1, 1876, to retire national-bank notes		61,941,789
Total deposits		65,755,464
Circulation redeemed by Treasurer between same dates without re-issue		44,844,518
Legal-tender notes on deposit on November 1, 1876		20,910,946
Legal tender notes retired under act of January 14, 1875		14,464,284
Legal-tender notes outstanding November 1, 1876		367,535,716

SECURITY OF CIRCULATING NOTES.

The following table exhibits the kinds and amounts of United State bonds held by the Treasurer on the 1st day of November, 1876, to secur the redemption of the circulating notes of national banks:

Class of bonds.	Authorizing act.	Rate of interest.	Amount.
Loan of February, 1861, (81s)	February 8, 1861	6 per cent.	$3,061,000
Loan of July and August, 1861, (81s)	July 17 and August 5, 1861	do	45,147,450
Loan of 1863, (81s)	March 3, 1863	do	24,698,750
Five-twenties of June, 1864	June 30, 1864	do	24,500
Five-twenties of 1865	March 3, 1865	do	4,014,500
Consols of 1865	do	do	6,050,100
Consols of 1867	do	do	9,471,000
Consols of 1868	do	do	2,502,000
Ten-forties of 1864	March 3, 1864	5 per cent.	88,950,300
Funded loan of 1881	July 14, 1870, and January 20, 1871	do	134,652,400
Funded loan of 1891	do	4½ per cent.	10,305,800
Pacific Railway bonds	July 1, 1862, and July 2, 1864	6 per cent.	9,851,000
Total			337,727,600

These securities consist of $103,819,300 of six per cent. bonds (includ ing $9,851,000 issued to the Pacific Railroad), $223,602,700 of five pe cent., and $10,305,800 of four and a half per cent. bonds.

Since October 1, 1870, there has been a decrease of six per cen bonds amounting to $143,097,000, and an increase of five per cents c $127,685,150. During the year ending November 1 there has been decrease of $24,783,912 of six per cent. and a decrease of $15,443,50 of five per cent. bonds. During the last two months, $10,305,800 of fou and a half per cent. bonds have been deposited, of which $3,409,050 wer deposited in exchange for six per cent. bonds and $5,357,500 in exchang for five per cent. bonds.

SPECIE, PAPER-CURRENCY, AND BANK CHECKS.

The table below exhibits the amount of specie held by the national banks at the dates of their reports for the last eight years; the coin, coin-certificates, and checks payable in coin held by the New York City banks being stated separately.

Dates.	Held by national banks in New York City.				Held by other national banks.	Aggregate.
	Coin.	U. S. coin-certificates.	Checks payable in coin.	Total.		
Oct. 5, 1868	$1,698,623 24	$6,390,140	$1,536,353 66	$9,625,116 90	$3,378,596 49	$13,003,713 39
Jan. 4, 1869	1,902,769 48	18,038,520	2,348,140 49	22,289,429 97	7,337,320 29	29,626,750 26
Apr. 17, 1869	1,652,575 21	3,720,040	1,469,826 64	6,842,441 85	3,102,090 30	9,944,532 15
June 12, 1869	2,542,543 96	11,953,680	975,015 82	15,471,239 78	2,983,860 70	18,455,090 48
Oct. 9, 1869	1,792,740 73	16,897,900	1,013,948 72	19,704,589 45	3,297,816 37	23,002,405 83
Jan. 22, 1870	6,196,036 29	28,501,460	2,190,644 74	36,888,141 03	11,457,242 69	48,345,383 72
Mar. 24, 1870	2,647,908 39	21,872,480	1,069,094 30	25,589,482 69	11,507,060 75	37,096,543 44
June 9, 1870	2,942,400 24	18,660,920	1,163,905 88	22,767,226 12	8,332,211 66	31,099,437 78
Oct. 8, 1870	1,607,742 91	7,533,900	3,994,006 42	13,135,649 33	5,324,362 14	18,460,011 47
Dec. 28, 1870	2,268,581 96	14,063,540	3,748,126 87	20,080,248 83	6,227,002 76	26,307,251 59
Mar. 18, 1871	2,982,155 61	13,099,720	3,829,881 64	19,911,757 25	5,857,409 39	25,769,166 64
Apr. 29, 1871	2,047,930 71	9,845,080	4,382,107 24	16,275,117 95	6,456,909 07	22,732,027 02
June 10, 1871	2,249,408 06	9,161,160	3,680,854 92	15,091,422 98	4,833,532 18	19,924,955 16
Oct. 2, 1871	1,121,869 40	7,790,260	1,163,628 44	9,875,757 84	3,377,240 33	13,252,998 17
Dec. 16, 1871	1,454,930 73	17,354,740	4,255,631 39	23,065,302 12	6,529,997 44	29,595,299 56
Feb. 27, 1872	1,490,417 70	12,341,060	3,117,100 90	16,948,578 60	8,559,246 72	25,507,825 32
Apr. 19, 1872	1,828,659 74	10,102,400	4,715,364 25	16,646,423 99	7,787,475 47	24,433,899 46
June 10, 1872	3,782,909 64	11,412,160	4,219,419 52	19,414,489 16	4,842,154 98	24,256,644 14
Oct. 3, 1872	920,767 37	5,454,580	.....	6,375,347 37	3,854,449 42	10,229,756 79
Dec. 27, 1872	1,306,091 05	12,471,940	.....	13,778,041 05	5,269,305 40	19,047,336 45
Feb. 28, 1873	1,958,709 86	11,539,780	.....	13,498,549 86	4,279,123 67	17,777,673 53
Apr. 25, 1873	1,344,950 93	11,743,320	.....	13,088,250 93	3,780,557 81	16,868,808 74
June 13, 1873	1,442,097 71	22,139,080	.....	23,581,177 71	4,368,909 01	27,950,086 72
Sept. 12, 1873	1,063,210 55	13,522,600	.....	14,585,810 55	5,282,658 90	19,868,469 45
Dec. 26, 1873	1,376,170 50	18,325,760	.....	19,701,930 50	7,205,107 08	26,907,037 58
Feb. 27, 1874	1,167,820 09	23,518,640	.....	24,686,460 09	8,679,403 49	33,365,863 59
May 1, 1874	1,530,282 10	23,454,660	.....	24,984,942 10	7,585,027 16	32,569,969 26
June 26, 1874	1,842,525 00	13,671,600	.....	15,514,125 00	6,812,022 27	22,326,207 27
Oct. 2, 1874	1,291,786 56	13,114,480	.....	14,406,266 56	6,834,678 67	21,240,945 23
Dec. 31, 1874	1,443,215 42	14,410,940	.....	15,854,155 42	6,582,605 62	22,436,761 04
Mar. 1, 1875	1,084,555 54	10,622,160	.....	11,706,715 54	4,960,390 63	16,667,106 17
May 1, 1875	930,105 76	5,753,220	.....	6,683,325 76	3,937,035 88	10,620,361 64
June 30, 1875	1,023,015 86	12,642,180	.....	13,665,195 86	5,294,386 44	18,959,582 30
Oct. 1, 1875	753,904 90	4,201,720	.....	4,955,624 90	3,094,704 83	8,050,329 73
Dec. 17, 1875	869,436 72	12,532,810	.....	13,402,246 72	3,668,659 18	17,070,905 90
Mar 10, 1876	3,261,131 36	19,086,920	.....	22,348,051 36	6,729,294 49	29,077,345 85
May 12, 1876	832,313 70	15,183,760	.....	16,016,073 70	5,698,520 66	21,714,594 36
June 30, 1876	1,214,582 92	16,972,780	.....	18,087,362 92	7,131,107 00	25,218,469 92
Oct. 2, 1876	1,129,814 34	13,446,760	.....	14,576,574 34	6,785,079 69	21,361,654 03

The amount of specie held by the national banks during the past year is more than one-third greater than for corresponding dates of the previous year. The amount of silver coin held by the banks on June 30 and October 2, 1876, was $1,627,566 and $2,557,599, respectively.

In my last annual report a statement was given, from estimates made by the Director of the Mint, showing that the probable amount of coin and bullion in the country on June 30, 1875, was $142,000,000, of which amount about twelve to fifteen millions of dollars was in silver coin and bullion. Assuming this estimate to have been substantially correct, the movement of coin and bullion for the year ending June 30, 1876, and the amount in the country at the end of that year, is shown from estimates again furnished by the Director of the Mint to be as follows:

Estimated amount of coin and bullion in the country June 30, 1875	$142,000,000
Estimated product of the mines for the year	85,250,000
Importations for the year	15,934,000
Total	243,184,000
Deduct exports of coin and bullion for the year	56,506,000
Total estimated amount of coin and bullion in the country June 30, 1876	186,678,000

The Director states in his estimate that the amount of gold and silver consumed in the arts and manufactures during the year was probably $5,000,000, which, deducted from the total estimated amount, gives $181,678,000 as the probable amount of gold and silver coin and bullion in the country on June 30, 1876, about $30,113,000 of which consisted of silver coin and bullion. These estimates show that during the year there has been a probable increase of $21,565,000 of gold coin and bullion, and $18,113,000 of silver coin and bullion; or a total increase of $39,678,000 over the amounts estimated to have been in the country on June 30, 1875.

The Secretary of the Treasury, in his report for 1867, says that the public debt reached its maximum on August 31, 1865, when it amounted to $2,845,907,626, composed as follows:

Funded debt	$1,109,568,192
Matured debt	1,503,020
Temporary loans	107,148,713
Certificates of debt	85,093,000
Five per cent. legal-tender notes	33,954,230
Compound-interest legal-tender notes	217,024,160
Seven-thirty notes	830,000,000
United States notes, (legal-tenders)	433,160,569
Fractional currency	26,344,742
Suspended requisitions uncalled for	2,111,000

Of these obligations, $684,138,959 were a legal tender in the payment of all debts, public and private, except customs-duties and interest on the public debt.

The amounts of legal-tender notes, demand-notes, fractional currency, and national-bank notes outstanding on August 31, 1865, and annually thereafter, from January 1, 1866, to January 1, 1876, and the amounts outstanding November 1, 1876, are shown by the following table:

Date.	United States issues.				Notes of national banks, including gold banks.	Aggregate.
	Legal-tender notes.	Old demand notes.	Fractional currency.	Totals.		
August 31, 1865..	$432,757,604	$402,965	$26,344,742	$459,505,311	$176,213,955	$635,719,266
January 1, 1866..	425,849,319	392,070	26,000,420	452,241,809	298,588,419	750,830,228
January 1, 1867..	380,276,160	221,682	28,732,812	409,230,654	299,846,206	709,076,860
January 1, 1868..	356,000,000	159,127	31,597,583	387,756,710	299,747,569	687,504,279
January 1, 1869..	355,892,975	128,098	34,215,715	390,236,788	299,629,322	689,866,110
January 1, 1870..	356,000,000	113,698	39,762,664	395,875,762	299,904,029	695,779,791
January 1, 1871..	356,000,000	101,086	39,995,089	396,096,175	306,307,672	702,403,847
January 1, 1872..	357,500,000	92,801	40,767,877	398,360,678	328,465,431	726,826,109
January 1, 1873..	358,557,907	84,387	45,722,061	404,364,355	344,582,812	748,947,167
January 1, 1874..	378,401,702	79,637	48,544,792	427,026,131	350,848,236	777,874,367
January 1, 1875..	382,000,000	72,317	46,390,598	428,462,915	354,128,250	782,591,165
January 1, 1876..	371,827,221	69,642	44,147,072	416,043,934	346,479,756	762,523,690
November 1, 1876	367,535,716	65,692	28,555,478	396,156,886	323,241,308	718,998,194

The exchanges at the clearing-house in New York for the year ending October 1, 1876, as obtained through the courtesy of W. A. Camp, manager of the New York clearing-house, were more than $21,000,000,000; the average daily exchanges being $70,349,428, while the average daily balances paid in money were but $4,218,378, or only six per cent. of the amount of the settlements. The table on the following page exhibits the transactions of the clearing-house of that city, and the amount and ratio of currency required for the payment of daily balances, for the years ending in October from 1854 to 1876, inclusive

Transactions of the New York Clearing-House from 1854 *to* 1876.

Years.	No. of banks.	*Capital.	Exchanges.	Balances paid in money.	Average daily exchanges.	Average daily balances, paid in money.	Ratios.
							Pr. ct.
1854	50	$47,044,900	$5,750,455,987	$297,411,494	$19,104,505	$988,078	5.2
1855	4[illegible]	48,884,180	5,362,912,098	289,694,137	17,412,052	940,565	5.4
1856	50	52,883,700	6,906,213,328	334,714,489	22,278,108	1,079,724	4.8
1857	50	64,420,200	8,333,226,718	365,313,902	26,968,371	1,182,246	4.4
1858	46	67,146,018	4,756,664,386	314,238,911	15,393,736	1,016,954	6.6
1859	47	67,921,714	6,448,005,956	363,984,683	20,867,333	1,177,944	5.6
1860	50	69,907,435	7,241,143,057	380,693,438	23,401,757	1,232,018	5.3
1861	50	68,900,605	5,915,742,758	353,383,944	19,269,520	1,151,088	6.0
1862	50	68,375,820	6,871,443,591	415,530,331	22,237,682	1,344,758	6.0
1863	50	66,972,508	14,867,597,849	677,626,483	48,428,658	2,207,252	4.6
1864	49	68,506,763	24,097,196,656	885,719,205	77,984,455	2,866,405	3.7
1865	55	80,363,013	26,042,384,342	1,035,765,108	84,796,040	3,373,828	4.0
1866	58	82,370,100	28,717,146,914	1,066,135,106	93,541,195	3,472,753	3.7
1867	58	81,770,200	28,675,159,472	1,144,963,451	94,101,167	3,717,414	4.0
1868	59	82,270,200	28,484,288,637	1,125,455,237	92,182,164	3,642,250	4.0
1869	59	82,720,200	37,407,028,987	1,120,318,308	121,451,393	3,637,397	3.0
1870	61	83,620,200	27,804,539,406	1,036,484,822	90,274,479	3,365,210	3.7
1871	62	84,420,200	29,300,986,682	1,209,721,029	95,133,074	3,927,666	4.1
1872	61	84,420,200	32,636,997,404	1,213,293,817	105,964,277	3,939,266	3.7
1873	59	83,270,200	33,972,773,943	1,152,372,108	111,022,137	3,765,922	3.4
1874	59	81,635,200	20,850,681,963	971,231,281	68,139,484	3,173,958	4.7
1875	59	80,435,200	23,042,276,858	1,104,346,845	75,301,558	3,608,977	4.8
1876	59	78,435,200	21,597,274,247	1,295,042,029	70,349,428	4,218,378	6.0
		†72,994,524	‡435,062,141,239	‡18,153,440,168	†61,504,460	†2,566,524	4.2

*The capital stock is stated at various dates, the amount at a uniform date in each year not being attainable.
†Yearly averages for twenty-three years.
‡Totals for twenty-three years.

THE COINAGE ACT OF 1873.

The act of June 28, 1834, which reduced the gold standard about six and one-fourth per cent., practically demonetized the silver coinage. Previous to the date of the passage of that act American gold and silver coins of all denominations were equally a legal tender, and the silver coins of less denomination than one dollar were chiefly in use, only $1,369,517 in silver dollars having been issued from the Mint at that date. The act of 1834 overvalued the gold coinage, driving from the country the full-weight silver coins previously in circulation; and it may be confidently stated that from 1834 to 1873 no silver dollar-pieces have been presented at any custom-house in payment of duties. The entire customs duties of the country during this period were, with the exception of silver used in *change*, paid in gold coin, and from this fund the interest paid upon the public debt has been chiefly derived.* It is not probable that in the last forty years one of these silver dollar pieces has been used in this country in the payment of debt, except in certain cases of special contract, while thousands of millions in gold coin have been used to liquidate debts, both public and private. The average amount in silver dollar pieces annually coined during these forty years

*Previous to the act of August 30, 1842, the duties accruing on all entries of merchandise, the sum of which amounted to fifty dollars or more, were payable in the bonds of importers, with sureties approved by the collector. These bonds were collected at maturity by the banks in which the collector deposited them, in coin or the notes of specie-paying banks. The act of July 4, 1840, provided that after June 30, 1843, all receipts and disbursements of the United States should be in gold and silver only; but the sub-treasury act of August 6, 1846, provided that payments might be made in gold and silver coin, or in Treasury notes. The act of February 25, 1862, authorized the issue of legal-tender notes, making them receivable in payment of all debts, public and private, except duties on imports and interest on the public debt.

has been about $160,000. The coin did not pass into circulation, but was chiefly used as a convenient portion of silver in the laboratory of the metallurgist, or was hoarded as an object of curiosity. During the three years previous to the passage of the act of 1873 it had, however, come to be used for shipment to China and Japan, as a trade-dollar, which fact will account for the increased coinage of those years, amounting in the aggregate to about $2,600,000.

Hamilton, in his Mint Report in 1791, proposed "one gold piece equal in weight and value to ten units, or dollars; one gold piece equal to the tenth part of the former, and which shall be a unit or dollar; one silver piece, which shall also be a unit or dollar;" and says that "the smaller of the two gold coins may be called the dollar or unit, in common with the silver piece with which it coincides."

From 1793—the date of the first issue of silver coin by the United States—to 1834, the silver and the gold dollar were alike authorized to be received as legal tender in payment of debt, but silver alone circulated. Subsequently, however, silver was not used, except in fractional payments, or, since 1853, as a subsidiary coin. The silver dollar, as a coin of circulation, had become obsolete and useless. The reason why, prior to 1834, payments were made exclusively in silver, and subsequently to that date in gold, is found in the fact that prior to the legislation of 1834 the weight of fine silver in the silver dollar was fixed at fifteen times the weight of fine gold in the gold dollar; but after that date, owing to a reduction in the weight of gold required for the standard gold dollar, the silver dollar was made to contain of fine metal almost precisely sixteen times that of the new gold dollar, the actual market value of gold during the entire period having been greater than fifteen and less than sixteen times the value of silver of equal weight. During the earlier period, therefore, the standard silver coins were relatively the cheaper, and consequently circulated to the exclusion of the gold; while during the later period the standard gold coins were the cheaper, circulating to the exclusion of the silver.

The Report of the Deputy Comptroller of the Currency, transmitted to Congress in 1870 by the Secretary, three times distinctly stated that the bill accompanying it proposed to discontinue the issue of the silver dollar-piece. Various experts, to whom it had been submitted, approved this feature of the bill. The House was informed by its members of this provision, and the bill was printed thirteen times by order of Congress, and once by the commissioners revising the statutes, and was considered during five successive sessions. If the question of the double standard did not become prominent in the discussion upon the bill, it was for the reason that usage had established the gold dollar as the unit, the silver dollar, on account of its greater relative value, having, with the Mexican dollar and pistareen, disappeared from the circulation of the country. The coinage act of 1873 and the Revised Statutes of 1874 simply registered in the form of a statute what had been really the unwritten law of the land for forty years.

The Director of the Mint, in his report for the present year, in discussing the proposition to authorize the coinage of the legal-tender silver dollar, says:

> The decline in the value of silver and the approach of the time fixed by law for specie resumption has led to a proposition for the restoration of the silver dollar of 412½ grains, with unrestricted coinage and unlimited legal-tender. This proposition, if adopted, would make the relative value of gold to silver in the coinage as 1 to 15.9884, or very nearly 1 to 16. A dollar of 412.8 grains, which would correspond exactly to the relation of 1 to 16, and one based on the ratio of 1 to 15½, have also been proposed.
>
> In the discussion of some of these propositions it has been intimated, if not directly

charged, that the repeal by the coinage act of 1873 of what may properly be termed the remnant of the silver standard left by the demonetizing legislation of 1853, was done without due consideration, or in the interest of certain creditors of the United States and to insure payment of the latter in gold coin. An examination of the public records will show that the discussion and consideration of the act referred to covered a period of more than two years, that there was no concealment as to any of its provisions, and that all proper care was exercised to render the measure as perfect as possible. The Director was frequently consulted in relation to the various provisions of the act, from its incipiency to its final passage, and he is able to state that, from first to last, there was no desire or effort on the part of any one advocating the measure to favor either debtors or creditors or to do anything other than what they believed to be, from the best of their knowledge, entirely in the interests of the public service and of the people of the country at large.

The original draught of the bill revising the laws relative to the mints, assay-offices, and coinage of the United States was prepared in 1869 and 1870, under the supervision of the then deputy and now Comptroller of the Currency, and was transmitted to the Senate by the Secretary of the Treasury April 25, 1870, the views and criticisms of the Mint and Treasury officers and other gentlemen conversant with metallurgical and coinage subjects having been previously requested, received, and published, in compliance with a resolution of the House of Representatives.

The report of Mr. Knox, which accompanied the bill, explained in detail the proposed amendments, *and referred specifically to the silver dollar and its discontinuance as a standard.* The bill, after discussion, passed the Senate January 10, 1871, and on the 9th of May of the following year, 1872, passed the House of Representatives. Having been amended by the House, it was returned to the Senate, and passed that body January 17, 1873. It next came before a conference committee of the two houses, and subsequently, February 12, 1873, became a law, nearly three years after its introduction in the Senate. It appears from the official documents that only one or two of the numerous experts who examined the bill recommended the retention of the silver dollar, and that not a single member of Congress in debate opposed its abandonment.

These statements need no corroboration. If the provisions of the bill were not well understood it was certainly not the fault of its advocates, but rather of those who neglected to give the subject attention. A note to a speech of Hon. A. S. Hewitt, of New York, taken from the Congressional Record of August 23 of the present year, will be found in the appendix. This extract contains a true history of the act, as shown by the records of the Treasury Department and of Congress, and is a complete refutation of the charge frequently and persistently made that the bill was passed surreptitiously and without consideration.

TAXATION.

Section 5214 of the Revised Statutes provides that the national banks shall pay to the Treasurer the following taxes: One per cent. annually upon the average amount of notes in circulation, and one-half of one per cent. annually upon the average amount of deposits, and upon the average amount of capital stock not invested in United States bonds.

The table on the following page exhibits the amount of United States taxes* collected from the national banks annually, from the organization of the system (1863) to July 1, 1875; which amount has been collected without any expense whatever to the Government except the compiling of the returns in the Treasury:

*The amount collected by the Commissioner of Internal Revenue from State banks, savings-banks, and private banks and bankers, during the fiscal year ending June 30, 1876, was as follows:

On deposits	$2,572,164 97
On capital	1,416,585 39
On circulation	*17,947 67
Total	4,006,698 03

*Of this amount, $7,682.15 was derived from the tax of 10 per cent. upon unauthorized circulation.

Year.	On circulation.	On deposits.	On capital.	Aggregs
1864	$53,096 97	$95,811 25	$18,402 23	$167,
1865	733,247 59	1,087,530 86	133,251 15	1,954,
1866	2,106,785 30	2,634,102 77	406,947 74	5,146,
1867	2,868,636 78	2,650,180 07	321,881 36	5,840,
1868	2,946,343 07	2,564,143 44	306,781 67	5,817,
1869	2,957,416 73	2,614,553 58	312,918 68	5,884,
1870	2,949,744 13	2,614,767 61	375,962 26	5,940,
1871	2,987,021 69	2,602,840 85	385,292 13	6,175,
1872	3,193,570 03	3,120,984 37	389,356 27	6,703,
1873	3,353,186 13	3,196,569 29	454,891 51	7,004,
1874	3,404,483 11	3,209,967 72	469,048 02	7,083,
1875	3,283,405 89	3,514,310 39	507,417 76	7,305,
1876	3,091,795 76	3,505,129 64	632,396 16	7,229,
Totals	33,928,703 18	33,609,891 84	4,714,546 94	72,253,

Section 5173 of the Revised Statutes provides that the expense this Office shall be paid out of the proceeds of the taxes or du assessed and collected on the circulation of the national banks. amount of tax paid upon circulation from the organization of the tem to July 1, 1876, is $33,928,703.18, while the whole expenses of bureau for the same period, together with the cost of printing the nc have been but $4,060,223.59.

The Comptroller, in reply to a circular letter addressed by him to national banks, requesting them to report the amount of State taxa paid by them for the year 1875, has received returns from two thous and eighteen banks, having a capital of $493,738,408. The retu made to the Treasurer for the same year, under the provisions of statute before mentioned, have been classified in this Office by Sta and the following table has been prepared, showing the amount of Uni States and State taxes, and the rate of taxation, in every State principal city of the Union for that year :

States and Territories.	Capital.	Amount of taxes.			Ratios to capital.		
		United States.	State.	Total.	United States.	State.	Tot
					Per cent.	*Per cent.*	*Per c*
Maine	$9,790,104	$112,652	$215,981	$328,633	1.2	2.2	
New Hampshire	5,482,514	61,006	103,949	164,955	1.1	1.9	
Vermont	8,216,467	89,360	169,044	258,404	1.1	2.2	
Massachusetts	43,063,374	491,157	865,198	1,356,355	1.1	2.0	
Boston	51,362,454	703,218	957,283	1,660,501	1.4	1.9	
Rhode Island	20,548,443	201,639	269,402	471,041	1.0	1.3	
Connecticut	25,852,987	277,984	435,680	713,664	1.1	1.7	
New York	35,471,333	529,804	962,982	1,492,786	1.5	2.7	
New York City	68,466,576	1,376,541	2,093,143	3,469,684	2.0	3.1	
Albany	2,088,462	62,215	71,740	133,955	3.0	3.6	
New Jersey	14,072,520	208,559	300,894	509,453	1.5	2.1	
Pennsylvania	29,655,904	410,928	175,059	585,987	1.4	0.6	
Philadelphia	17,019,239	346,950	128,996	475,946	2.0	0.8	
Pittsburgh	10,059,041	141,545	56,246	197,791	1.4	0.5	
Delaware	1,523,185	22,025	7,952	29,977	1.5	0.5	
Maryland	2,268,238	30,468	31,355	61,823	1.3	1.4	
Baltimore	11,469,355	150,003	230,368	380,371	1.3	2.0	
District of Columbia	252,000	4,555	262	4,817	1.8	0.1	
Washington	1,249,564	16,905	3,462	20,367	1.4	0.3	
Virginia	3,535,719	54,132	70,710	124,842	1.5	2.0	
West Virginia	1,971,000	25,775	30,102	55,877	1.3	1.7	
North Carolina	2,232,150	31,406	34,584	65,990	1.4	1.6	
South Carolina	3,135,000	34,747	106,760	141,507	1.1	3.4	
Georgia	2,716,974	29,023	45,790	74,813	1.1	1.6	
Florida	50,000	854	1,056	1,910	1.7	2.1	
Alabama	1,648,866	18,865	22,204	41,069	1.2	1.4	
New Orleans	3,766,667	59,314	9,870	69,184	1.6	0.3	
Texas	1,205,350	15,819	20,844	36,663	1.3	1.7	
Arkansas	205,000	1,983	3,288	5,271	1.0	1.6	

and Territories	Capital.	Amount of taxes.			Ratios to capital.		
		United States.	State.	Total.	United States.	State.	Total.
					Per cent.	*Per cent.*	*Per cent.*
ssee	$3,468,992	$47,341	$78,427	$125,768	1.4	2.3	3.7
cky	7,201,765	80,777	36,311	117,088	1.1	0.5	1.6
isville	3,358,000	45,012	16,290	61,302	1.3	0.5	1.8
	21,110,393	292,900	507,231	800,131	1.4	2.4	3.8
innati	4,000,000	80,198	105,199	185,397	2.0	2.6	4.6
eland	4,550,000	51,011	104,872	155,883	1.1	2.3	3.4
a	18,568,189	229,606	470,836	700,442	1.2	2.6	3.8
a	11,873,363	186,188	271,636	457,824	1.6	2.3	3.9
ago	7,673,757	174,506	188,524	362,030	2.3	2.5	4.8
gan	8,568,270	105,676	146,993	252,669	1.2	1.7	2.9
nt	1,900,000	33,331	24,744	58,075	1.8	1.3	3.1
nsin	2,974,651	47,584	55,156	102,740	1.6	1.9	3.5
waukee	700,000	16,283	19,229	35,492	2.3	3.0	5.3
sota	4,391,068	60,781	93,736	154,517	1.4	2.3	3.7
	6,416,607	104,667	126,088	230,755	1.6	2.0	3.6
uri	2,742,199	36,361	93,467	129,828	1.3	3.5	4.8
t Louis	6,360,300	75,135	177,464	252,599	1.2	2.8	4.0
a	1,588,821	22,901	45,548	68,449	1.4	3.2	4.6
aska	994,758	22,277	21,689	43,966	2.2	2.3	4.5
n	250,000	5,654	3,037	8,691	2.3	1.2	3.5
rnia	1,552,622	17,186	.....	17,186	1.1	.....	.....
Francisco	2,917,112	35,780	.....	35,780	1.2	.....	.....
Mexico	300,000	4,228	3,250	7,478	1.4	1.1	2.5
ado	923,478	18,997	25,714	44,711	2.1	3.3	5.4
	300,000	3,472	2,550	6,022	1.2	1.3	2.5
	100,000	1,429	2,367	3,796	1.4	2.4	3.8
ana	350,000	7,047	9,137	16,184	2.0	2.6	4.6
ning	125,000	2,049	3,523	5,572	1.6	2.8	4.4
a	50,000	742	900	1,642	1.5	1.8	3.3
Total	503,687,911	7,317,531	10,058,122	17,375,653	1.5	2.0	3.5

E.—The capital of the banks that paid State, county, and municipal taxes on stock and real estate 3,738,408. Banks in California pay no taxes upon capital stock.

milar returns for the year 1874 were last year received and tabu-
l in this Office, and in a previous year tables were prepared, giving
amount and rate of taxation by States for the years 1867 and 1869,
ch tables will be found in the appendix. Returns were also received
the national banks in 1866, but were not tabulated by States.
United States taxes for the year last mentioned were $8,069,938,
the State taxes were $7,949,451; total, $16,019,389.
he rates of taxation—national, State, and total—upon national-
k capital in those States in which the taxation has been highest
be found, from the tables for 1874 and 1875, to have been as follows:

States.	1874.			1875.		
	U. S.	State.	Total.	U. S.	State.	Total.
	Per ct.	*t er ct.*	*l er ct.*	*l r ct.*	*r ct.*	*Per ct.*
York	1.9	2.9	4.8	1.8	2.9	4.7
Jersey	1.5	2.1	3.6	1.5	2.1	3.6
	1.4	2.2	3.6	1.4	2.4	3.8
a	1.2	2.6	3.8	1.2	2.6	3.8
s	1.8	2.2	4.0	1.5	2.4	4.2
nsin	1.8	2.3	4.1	1.7	2.1	3.8
a	1.5	3.3	4.8	1.4	3.2	4.6
aska	2.0	3.3	5.3	2.2	2.3	4.5
Carolina	1.1	3.6	4.7	1.1	3.4	4.5
ssee	1.5	2.2	3.7	1.4	2.3	3.7

The unequal rates of taxation are exhibited in the following table, which gives the percentages of national and State taxation in the principal cities of the country for the year 1875.

Cities.	Rates of taxation.		
	U. S.	State.	Total.
	Per ct.	*Per ct.*	*Per ct.*
Boston	1.4	1.9	3.3
New York	2.0	3.1	5.1
Albany	3.0	3.6	6.6
Philadelphia	2.0	0.8	2.8
Pittsburgh	1.4	0.5	1.5
Baltimore	1.3	2.0	3.3
Washington	1.4	0.3	1.7
New Orleans	1.6	0.3	1.9
Louisville	1.3	0.5	1.8
Cincinnati	2.0	2.6	4.6
Cleveland	1.1	2.3	3.4
Chicago	2.3	2.5	4.8
Detroit	1.8	1.3	3.1
Milwaukee	2.3	3.0	5.3
Saint Louis	1.2	2.8	4.0
Saint Paul	1.3	2.2	3.5

The following table gives the amount and ratio to capital of State and national taxation for the years 1874 and 1875, by geographical divisions:

1874.

Geographical divisions.	Capital.*	Amount of taxes.			Ratios to capital.		
		U. S.	State.	Total.	U. S.	State.	Total.
					Per ct.	*Per ct.*	*Per ct.*
New England States	$160,517,266	$1,896,533	$2,980,484	$4,877,017	1.2	1.8	3.0
Middle States	190,162,129	3,325,425	3,911,371	7,236,796	1.7	2.1	3.8
Southern States	33,558,483	436,540	517,792	954,332	1.3	1.5	2.8
Western States and Terr's	109,513,801	1,597,585	2,210,679	3,808,264	1.5	2.0	3.5
United States	493,751,679	7,256,083	9,620,326	16,876,409	1.5	2.0	3.5

1875.

New England States	$164,316,333	$1,937,016	$3,016,537	$4,953,553	1.2	1.8	3.0
Middle States	193,585,507	3,301,498	4,062,459	7,362,957	1.7	2.1	3.8
Southern States	34,485,483	445,048	476,236	921,284	1.3	1.4	2.7
Western States and Terr's	111,300,588	1,634,969	2,502,890	4,137,859	1.5	2.4	3.9
United States	503,687,911	7,317,531	10,058,122	17,375,653	1.5	2.0	3.5

* The capital of the banks which reported State taxes in 1874 was $476,836,031; in 1875 it was $493,738,408.

An estimate of the total taxation of the national banks for the ten years ending in 1875 was given in my last annual report, and is repeated here, with the substitution of the correct amounts for 1875, in place of the partly estimated ones then given:

Years.	Capital stock.	Amount of taxes.			Ratio of tax to capital.		
		United States.	State.	Total.	U. S.	State.	Total.
					Per ct.	*Per ct.*	*Per ct.*
1866	$410,593,435	$7,949,451	$8,069,938	$16,019,389	1.9	2.0	3.9
1867	422,804,666	9,525,607	8,813,127	18,338,734	2.2	2.1	4.3
1868	420,143,401	9,465,652	8,757,656	18,223,308	2.2	2.1	4.3
1869	419,619,860	10,081,214	7,297,096	17,378,310	2.4	1.7	4.1
1870	429,314,041	10,190,682	7,465,675	17,656,357	2.4	1.7	4.1
1871	451,994,133	10,649,895	7,860,058	18,509,973	2.4	1.7	4.1
1872	472,955,958	6,703,910	8,343,772	15,047,682	1.4	1.8	3.2
1873	484,778,418	7,004,646	8,499,748	15,504,394	1.4	1.8	3.2
1874	493,751,679	7,236,083	9,620,326*	16,876,409	1.5	2.0	3.5
1875	503,687,911	7,317,531	10,058,124*	17,375,653	1.5	2.0	3.5

Section 5204 of the Revised Statutes provides that no national bank shall withdraw, or permit to be withdrawn, either in the form of dividends or otherwise, any portion of its capital. It also provides that losses and bad debts shall be deducted from the net profits before any dividend shall be declared, and that all debts due to an association, on which interest is due and unpaid for a period of six months, unless the same are well secured and in process of collection, shall be considered bad debts within the meaning of the law. This provision is construed to include stocks and bonds upon which interest is past due, as well as promissory notes. The national-bank examiners have been specially instructed to scrutinize the loans of the banks and report the amount of bad debts held by them; these instructions have been carefully observed, and have been followed by extensive correspondence from this Office with the banks, to which facts may in a great degree be attributed the charging off of a very considerable amount of losses, as shown below.

The following table, which is the first of the kind in reference to national banks ever prepared, exhibits by States and principal cities the losses charged off by the national banks during the two dividend periods of six months each, ending on March 1 and September 1, 1876:

States and cities.	March 1, 1876.		September 1, 1876.		Total.
	No. of Banks.	Amount.	No. of Banks.	Amount.	
Maine	16	$89,913 35	24	$97,775 10	$187,688 45
New Hampshire	13	69,274 06	24	168,389 65	237,663 71
Vermont	10	47,040 80	17	192,390 16	239,430 96
Massachusetts	65	337,254 65	109	919,404 60	1,256,659 25
Boston	30	471,115 98	43	1,127,606 70	1,598,722 68
Rhode Island	24	224,163 45	21	203,482 25	427,645 70
Connecticut	43	246,761 22	44	365,079 55	611,848 77
New York	98	471,725 71	123	828,951 80	1,300,677 51
New York City	36	2,288,694 10	43	4,585,065 87	6,873,759 97
Albany	3	57,687 01	5	39,327 09	97,014 10
New Jersey	25	118,276 08	37	181,632 15	299,908 23
Pennsylvania	60	197,013 13	81	536,812 13	733,825 26
Philadelphia	15	72,485 07	13	80,491 07	152,976 14
Pittsburgh	11	76,533 97	14	257,317 59	333,851 56
Delaware	2	1,032 59	5	3,250 20	4,282 79
Maryland	6	893 67	8	25,252 35	26,146 02
Baltimore	10	260,665 29	11	615,542 03	876,207 32
Washington	2	8,122 17	4	2,706 19	10,828 36
Virginia	12	30,534 02	13	68,408 46	98,962 48
West Virginia	5	9,777 49	4	176 25	9,953 74
North Carolina	3	21,375 27	6	29,344 75	50,720 02

States and cities.	March 1, 1876.		September 1, 1876.		Total.
	No. of Banks.	Amount.	No of Banks	Amount.	
South Carolina	6	$30,005 09	6	$73,861 04	$103,866 13
Georgia	4	40,289 88	10	120,270 30	160,560 18
Alabama	3	15,764 58	4	56,264 44	72,029 02
New Orleans	5	73,829 99	7	445,871 42	519,701 41
Texas	6	26,353 66	8	15,603 93	41,957 59
Arkansas	1	24,486 69	.....	.....	24,486 69
Kentucky	12	8,637 41	14	20,193 77	28,831 18
Louisville	4	18,611 01	7	40,492 78	59,103 79
Tennessee	6	9,176 41	11	26,403 70	35,580 11
Ohio	53	187,825 75	71	362,699 67	550,525 42
Cincinnati	2	35,392 95	3	66,817 50	102,210 45
Cleveland	4	22,013 30	5	30,275 63	52,308 93
Indiana	35	143,564 63	36	309,039 14	452,603 77
Illinois	31	76,350 24	47	167,676 16	244,026 40
Chicago	15	193,323 66	12	202,068 59	395,392 25
Michigan	22	51,712 91	34	138,064 04	189,776 95
Detroit	1	5,165 06	3	46,454 78	51,619 84
Wisconsin	16	53,304 89	17	16,186 29	69,491 18
Milwaukee	2	16,574 15	2	26,868 77	43,442 92
Iowa	29	95,931 48	32	186,443 66	282,375 14
Minnesota	18	26,238 59	14	28,504 01	54,742 60
Missouri	10	32,757 31	11	11,712 05	44,469 36
Saint Louis	3	39,159 30	4	318,059 15	357,218 45
Kansas	7	8,815 01	7	18,729 94	27,544 95
Nebraska	4	12,763 29	4	3,906 90	16,670 19
Oregon	1	45 82	1	5,709 76	5,755 58
California	1	2,198 23	2	15,655 32	17,853 55
San Francisco	2	121,250 55	1	81,868 65	203,119 20
Colorado	6	16,914 87	6	45,137 31	62,052 28
Utah	1	34 85	1	2,781 25	2,816 10
New Mexico	2	3,190 04	1	126 32	3,316 36
Wyoming	1	18 50	1	2,645 30	2,663 80
Idaho	.....	.....	1	2,666 85	2,666 85
Montana	4	9,682 64	2	392 22	9,474 86
Totals	606	6,501,169 82	1,034	13,217,856 60	19,719,026 42

This table represents returns from all the national banks transacting business which charged losses to profit and loss or surplus accounts during the periods named; and it shows that the total losses disposed of were, during the first period, $6,501,169.82, and in the second period $13,217,856.60, making a total of $19,719,026.42. The amount charged off by the New York City banks during the year was $6,873,759.97, by the Boston banks $1,598,722.68, by the Pittsburgh banks $333,851.56, by the Baltimore banks $876,207.32, and by the New Orleans banks $519,701.41. A small proportion of these unavailable assets will doubtless be ultimately recovered; but there are still other considerable amounts of doubtful debts held by the banks, and it is probable that an amount nearly as great as that shown by the foregoing table will be charged to surplus or profit and loss during the ensuing year.

The banks in the principal cities have for three years past held large amounts of currency as a dead weight, which greatly augments the nominal amount of deposits reported by them. There is no provision of law for disposing of this excess, either by funding, as originally authorized by the legal-tender act, or by redemption in specie, either of which would reduce the amount of circulation. The rate of interest prevailing has therefore been unprecedentedly low, the average rate in the city of New York for the three years ending June 30, 1876, having been 3.4 per cent. upon call loans and 5.8 per cent. on commercial paper; while the average rate during the year has been 3.3 per cent. on call loans and 5.3 per cent. on commercial paper. It is therefore seen that the rate during the fiscal year of 1875–'76 was somewhat less than

the average rate for the three years mentioned.* The banks have thus held a large amount of money which could not be used at remunerative rates. The Government is receiving a revenue from the banks which is more than equal to all taxes paid by them before the war; while the States are also increasing the burdens which previously were as great as could be borne. Within the past two years seventy-one banks, and since the organization of the system two hundred and seven banks, have gone into voluntary liquidation, chiefly on account of excessive taxation, while during the last year fewer banks have been organized than in any previous year since 1869; and unless some favorable legislation is obtained a very considerable number of banks will retire from the system to engage in private banking. In previous reports the Comptroller has called the attention of Congress to the fact that the amount of tax to which the national banks are subject (the average rate, including State and national, being about three and one-half per centum per annum) is much greater than that imposed on any other capital in the country. The reason for this will be apparent when it is remembered that the data for the assessment and taxation of national banks can always be obtained from their published statements, while the amount of the capital of other corporations, private firms, and individuals cannot be as accurately determined. The tax on bank deposits was essentially a war tax; and such impositions having been long since removed from every other similar interests, the Comptroller is fully of the opinion that justice to all parties requires its removal from this one also. The recommendation for the repeal of the provision imposing a tax upon bank deposits, and also of the one requiring the affixing of a two-cent stamp upon bank-checks, is renewed, if, in the judgment of Congress, a sufficient amount of revenue for the support of the Government can be more equitably derived from other sources.

DIVIDENDS AND EARNINGS.

Section 5212 of the Revised Statutes provides that the national banks shall report to the Comptroller, within ten days after declaring any dividend, the amount of such dividend, and the amount of net earnings in excess of such dividend. From these returns the following table has been prepared, exhibiting the aggregate capital and surplus, total dividends, and total net earnings of the national banks, with the ratio of dividends to capital, and to capital and surplus, and of earnings to capital and surplus, for each half-year, commencing March 1, 1869, and ending September 1, 1876; from which it will be seen that the average annual dividends upon capital during the last year were less than nine and one-half per cent., while the ratio of dividends to capital and surplus in the same period was only seven and one-half per cent:

*The average rate of interest in New York City for the fiscal years ending June 30, 1874, '75, and '76, as ascertained from data derived from the *Journal of Commerce* and the *Financial Chronicle* of that city, was as follows:

1874, call loans, 3.8 per cent.; commercial paper, 6.4 per cent.
1875, call loans, 3.0 per cent.; commercial paper, 5.6 per cent.
1876, call loans, 3.3 per cent.; commercial paper, 5.3 per cent.

Period of six months ending—	No. of banks	Capital.	Surplus.	Total dividends.	Total net earnings.	RATIOS.		
						Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
						Per ct.	*Per ct.*	*Per ct.*
Sept. 1, 1869	1,481	$401,650,802	$92,105,848	$21,767,831	$29,221,184	5.42	4.50	6.04
Mar. 1, 1870	1,571	416,366,991	86,118,210	21,479,095	2,996,934	5.16	4.27	5.77
Sept. 1, 1870	1,601	425,317,104	91,630,620	21,080,343	26,813,885	4.96	4.08	5.19
Mar. 1, 1871	1,605	428,699,165	94,672,4-1	22,205,150	27,243,162	5.18	4.24	5.21
Sept. 1, 1871	1,693	445,999,264	98,286,591	22,125,279	27,315,311	4.96	4.07	5.02
Mar. 1, 1872	1,750	450,693,706	99,431,243	22,859,826	27,502,539	5.07	4.16	5.00
Sept. 1, 1872	1,852	465,676,023	105,181,942	23,827,289	30,572,891	5.12	4.17	5.36
Mar. 1, 1873	1,912	475,918,663	114,257,288	24,826,061	31,92-,478	5.22	4.21	5.41
Sept. 1, 1873	1,955	488,1 0,951	118,113,848	24,823,029	33,122,000	5.09	4.09	5.46
Mar. 1, 1874	1,967	489,510,323	123,469,859	24,529,998	29,544,120	4.81	3.84	4.89
Sept. 1, 1874	1,971	489,938,284	128,364,039	24,929,307	30,036,811	5.09	4.03	4.86
Mar. 1, 1875	2,047	493,568,831	131,560,637	24,750,816	29,136,067	5.01	3.96	4.66
Sept. 1, 1875	2,047	497,864,834	134,123,649	24,317,785	28,800,217	4.88	3.85	4.56
Mar. 1, 1876	2,076	504,209,491	134,467,595	24,811,581	24,097,921	4.92	3.88	3.62
Sept. 1, 1876	2,081	500,482,241	132,251,078	22,563,829	20,540,231	4.50	3.57	3.25

The following table exhibits similar ratios by geographical divisions for the years 1875 and 1876:

Geographical divisions.	1875.			1876.		
	Dividends to capital	Dividends to capital and surplus.	Earnings to capital and surplus.	Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
	Per ct.	*Per ct.*	*Per ct.*	*Per ct*	*Per ct.*	*Per ct.*
New England States	9.6	7.6	8.7	8.4	6.7	6.5
Middle States	9.8	7.6	8.2	9.8	7.7	5.5
Southern States	8.7	7.7	9.8	8.8	7.6	9.6
Western States and Territories	10.7	8.6	11.6	10.3	8.1	9.9
United States	9.9	7.8	9.3	9.4	7.5	6.9

A tabular statement is subjoined showing by geographical divisions the ratios for the last six years, and the average ratios for the whole period:

Geographical divisions.	Ratio of dividends to capital for six months ending—												Average.
	1871.		1872.		1873.		1874.		1875.		1876.		
	Mar. 1.	Sept. 1.	Mar 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar 1.	Sept. 1.	Mar. 1.	Sept. 1.	
	P'r ct.	P'r ct.	P'r ct	P'r ct.	P'r ct.	P'r ct.	P'r ct.	P'r ct.	P'r ct.	P'r ct	P'r ct.	P'r ct.	P'r ct.
New England States	5.1	4.9	5.0	4.9	5.1	5.1	4.9	4.9	4.9	4.8	4.4	4.0	4.9
Middle States	5.0	4.9	5.1	4.9	5.1	5.0	4.8	5.0	5.0	4.8	5.2	4.6	5.0
Southern States	6.1	5.2	5.0	5.3	5.2	4.6	4.3	4.8	4.3	4.4	4.5	4.3	5.0
Western States and Territories	5.7	5.2	5.3	5.9	5.5	5.5	5.0	5.6	5.4	5.3	5.2	5.1	5.4
United States	5.2	5.0	5.1	5.1	5.2	5.1	4.8	5.1	5.0	4.9	4.9	4.5	5.0
	Ratio of dividends to capital and surplus.												
New England States	4.2	4.1	4.1	4.0	4.1	4.1	3.8	3.9	3.8	3.8	3.5	3.2	4.0
Middle States	4.0	3.9	4.0	3.9	4.0	3.9	3.7	3.8	3.9	3.7	4.1	3.6	3.9
Southern States	5.5	4.8	4.7	4.9	4.7	4.2	3.9	4.3	3.8	3.9	3.9	3.7	4.5
Western States and Territories	4.7	4.3	4.4	4.9	4.5	4.5	4.1	4.5	4.4	4.2	4.1	4.0	4.4
United States	4.2	4.1	4.2	4.2	4.2	4.1	3.8	4.0	4.0	3.9	3.9	3.6	4.1

RESERVE.

following table exhibits the movements of legal-tender reserve, ing ot specie and legal-tender notes, of the New York City al banks, weekly, during the month of October, for the last five

Week ending—	Specie.	Legal-tenders.	Total.	Ratio to liabilities.
				Per ct.
5, 1872	$8,469,700	$37,998,500	$46,468,200	24.9
2, 1872	10,070,200	40,675,100	50,745,300	26.8
9, 1872	10,657,400	46,260,100	56,917,500	28.6
3, 1872	9,234,300	46,885,000	56,119,300	27.8
1, 1873	9,240,300	9,251,900	18,492,200	11.6
1, 1873	10,506,900	8,049,300	18,556,200	11.6
4, 1873	11,650,100	5,179,800	16,829,900	10.7
5, 1873	11,433,500	7,187,300	18,620,800	12.2
3, 1874	15,373,400	53,297,600	68,671,000	30.0
0, 1874	14,517,700	52,152,000	66,669,700	29.6
7, 1874	12,691,400	51,855,100	64,546,500	29.0
4, 1874	11,457,900	49,893,900	61,351,800	28.8
1, 1874	10,324,900	50,773,000	61,097,900	27.9
8, 1875	5,438,900	56,181,500	61,620,400	28.1
9, 1875	5,716,200	51,342,300	57,058,500	26.5
6, 1875	5,528,500	48,582,700	54,111,200	25.4
3, 1875	5,735,000	47,300,900	53,035,900	25.3
0, 1875	8,975,600	45,762,800	54,738,400	26.5
7, 1876	17,682,600	45,535,600	63,218,200	30.5
4, 1876	16,233,600	43,004,600	59,238,200	28.8
1, 1876	15,577,500	41,421,700	56,999,200	27.8
8, 1876	14,011,600	41,645,600	55,657,200	28.0

smallest amount of reserve held by the national banks of New City was in 1873, for the week ending on October 18, when the t was reduced during the panic to $16,829,900, or to 10.72 per f their liabilities, of which only $5,179,800 was in legal-tender

The percentage held for the corresponding week in the Septem- evious was 23.55 per cent., and for the corresponding week in ber of the same year, 24.10 per cent. The average amount of the held by the banks in October, 1874, was fully equal to the average previous years, being 29 per cent. of their liabilities. The amount October, 1875, was 26.4 per cent., and in 1876 it was 28.8 per cent., liabilities.

following table, compiled from weekly returns to the New York g-house, exhibits the average liabilities and reserve, together he average amount of legal-tender notes and specie and the ratio h to liabilities, of the New York City banks in October of each om 1870 to 1876:

s.	Liabilities.	Reserve.			Ratio to liabilities.		
		Legal tenders.	Specie.	Total.	Legal-tenders.	Specie.	Total.
					Per cent.	*Per cent.*	*Per cent.*
1870	$194,034,979	$46,603,058	$10,762,843	$57,365,901	24.0	5.6	29.6
1871	209,421,950	45,799,550	8,769,000	54,568,550	21.9	4.2	26.1
1872	194,103,050	42,954,675	9,607,900	52,562,575	22.2	4.9	27.1
1873	157,171,475	7,417,075	10,707,700	18,124,775	4.7	6.8	11.5
1874	222,510,980	51,594,320	12,873,060	64,467,380	23.2	5.8	29.0
1875	212,787,180	49,834,040	6,278,840	56,112,880	23.4	3.0	26.4
1876	204,033,625	42,901,875	15,876,325	58,778,200	21.0	7.8	28.8

able showing the average weekly deposits, circulation, and reserve se banks for the months of September and October, since 1870, will nd in the appendix.

following tables exhibit the amount of circulation, net deposits eserve held by the national banks in the States and Territories

(exclusive of reserve cities), in New York City, and in the other p
cipal cities, together with the total amount in the country, at th
periods in each year from 1871 to the present time:

STATES AND TERRITORIES, EXCLUSIVE OF RESERVE CITIES.

Dates.	Number of banks.	Liabilities.			Reserve req'red.	Reserve held.		Classification of res		
		Circulation.	Net deposits.	Total.		Amount	Ratio to liabilities.	Specie.	Other lawful money.	I fr ag
		Millions	*Millions*	*Millions*	*Millions*	*Millions*	*Percent.*	*Millions*	*Millions*	*Mil*
April 29, 1871	1,482	202.8	235.8	438.6	65.8	98.7	22.6	2.5	40.5	
June 10, 1871	1,497	204.2	241.1	445.3	66.8	101.7	22.8	2.0	40.4	
October 2, 1871	1,537	210.2	257.4	467.6	70.1	98.9	21.2	1.8	41.5	
April 19, 1872	1,616	220.1	267.3	487.4	73.1	98.0	20.2	2.6	43.2	
June 10, 1872	1,626	222.0	268.8	490.8	73.6	101.8	20.7	1.9	42.1	
October 3, 1872	1,689	227.3	282.1	509.4	76.4	97.8	19.2	2.0	43.3	
April 25, 1873	1,732	231.9	290.7	522.6	78.4	105.7	20.2	1.6	45.1	
June 13, 1873	1,737	232.8	294.9	527.7	79.2	108.9	20.6	1.7	44.9	
September 12, 1873	1,747	233.1	303.8	536.9	80.6	110.5	20.6	2.1	44.5	
May 1, 1874	1,751	235.8	286.2	522.0	78.4	112.6	21.6	2.4	50.1	
June 26, 1874	1,755	235.4	287.4	522.8	78.5	111.5	21.3	2.2	47.3	
October 2, 1874	1,774	234.1	293.4	527.5	79.2	100.6	19.1	2.4	45.5	
May 1, 1875	1,815	231.5	305.2	536.7	80.5	100.7	18.8	1.5	47.1	
June 30, 1875	1,845	229.8	311.5	541.3	81.2	105.2	19.4	1.6	45.2	
October 1, 1875	1,851	230.7	306.7	537.4	80.7	100.1	18.6	1.6	45.2	
May 12, 1876	1,853	222.4	298.7	521.1	78.2	104.5	20.1	1.9	45.9	
June 30, 1876	1,855	218.8	298.7	517.5	77.6	103.8	20.1	2.5	44.1	
October 2, 1876	1,853	218.6	291.2	509.8	76.5	100.0	19.6	2.8	41.8	

NEW YORK CITY.

		Millions	*Millions*	*Millions*	*Millions*	*Millions*	*Percent.*	*Millions*	*Millions*	*Mill*
April 29, 1871	54	31.8	195.1	226.9	56.7	65.7	29.0	11.9	53.8	....
June 10, 1871	54	31.0	211.0	242.0	60.5	76.6	31.7	11.4	65.2	....
October 2, 1871	54	30.6	191.3	221.9	55.5	59.2	26.7	8.7	50.5	.....
April 19, 1872	51	28.6	172.0	200.6	50.1	53.4	26.6	11.9	41.5	.....
June 10, 1872	51	28.3	196.9	225.2	56.3	65.6	29.1	15.2	50.4	.....
October 3, 1872	50	28.1	158.0	186.1	46.5	45.4	24.4	6.4	39.0	.....
April 25, 1873	49	28.0	163.6	191.6	47.9	47.3	24.7	13.1	34.2	....
June 13, 1873	49	27.7	186.5	214.2	53.6	64.4	30.1	23.6	40.8	....
September 12, 1873	48	28.2	172.0	200.2	50.0	46.9	23.4	14.6	32.3	....
May 1, 1874	48	27.2	207.6	234.8	58.7	71.3	30.4	25.0	46.3	.....
June 26, 1874	48	26.2	206.4	232.6	58.1	71.8	30.9	15.5	56.3	.....
October 2, 1874	48	25.3	204.6	229.9	57.5	68.3	29.7	14.4	53.9	.....
May 1, 1875	48	21.0	197.5	218.5	54.6	57.8	26.4	6.7	51.1	.....
June 30, 1875	48	19.2	218.4	237.6	59.4	76.6	32.2	13.7	62.9	.....
October 1, 1875	48	18.3	202.3	220.6	55.1	60.5	27.4	5.0	55.5	.....
May 12, 1876	47	16.1	180.5	196.6	49.2	53.4	27.2	16.0	37.4	....
June 30, 1876	47	15.6	195.8	211.4	52.8	65.1	30.8	18.1	47.0	...
October 2, 1876	47	14.8	198.0	212.8	53.2	60.7	28.5	14.6	46.1	....

OTHER RESERVE CITIES.

		Millions	*Millions*	*Millions*	*Millions*	*Millions*	*Percent.*	*Millions*	*Millions*	*Mil*
April 29, 1871	171	71.6	179.6	251.2	62.8	79.1	31.5	3.9	45.8	
June 10, 1871	172	72.5	189.9	262.4	65.6	83.1	31.7	2.8	47.2	
October 2, 1871	176	74.6	188.1	262.7	65.7	75.3	28.7	1.5	42.6	
April 19, 1872	176	76.6	183.9	260.5	65.1	71.4	27.4	5.1	36.4	
June 10, 1872	176	76.8	198.1	274.9	68.7	79.1	28.8	2.8	42.6	
October 3, 1872	180	78.1	179.6	257.7	64.4	66.8	25.9	1.9	36.7	
April 25, 1873	181	78.2	196.0	274.2	68.6	72.4	26.4	2.2	40.4	
June 13, 1873	182	78.2	210.5	288.7	72.2	80.8	28.0	2.7	43.2	
September 12, 1873	181	77.8	197.5	275.3	68.8	71.8	26.1	3.2	36.3	
May 1, 1874	179	77.3	210.9	288.2	72.1	84.2	29.2	5.1	45.4	
June 26, 1874	180	76.9	219.1	296.0	74.0	87.4	29.5	4.5	47.4	
October 2, 1874	182	73.1	218.5	293.1	73.3	76.0	25.9	4.5	40.4	
May 1, 1875	183	70.8	217.9	288.7	72.2	72.0	25.0	2.4	41.1	
June 30, 1875	183	69.1	225.5	294.6	73.7	78.0	26.4	3.7	43.0	
October 1, 1875	188	69.4	222.9	292.3	73.1	74.5	25.5	1.5	40.7	
May 12, 1876	189	61.7	213.9	275.6	68.9	72.7	30.0	3.8	38.8	
June 30, 1876	189	60.0	219.0	279.0	69.8	77.8	27.9	4.7	42.4	
October 2, 1876	189	58.4	216.3	274.7	68.7	76.1	27.7	4.0	40.1	

SUMMARY.

Dates.	Number of banks.	Liabilities.			Reserve req'red.	Reserve held.		Classification of reserve.		
		Circulation.	Net deposits.	Total.		Amount	Ratio to liabilities.	Specie.	Other lawful money.	Due from agents.
		Millions	*Millions*	*Millions*	*Millions*	*Millions*	*Per cent.*	*Millions*	*Millions*	*Millions*
29, 1871	1,707	306.1	610.5	916.6	185.3	243.5	26.6	18.3	140.1	85.1
0, 1871	1,723	307.8	641.9	949.7	192.9	261.4	27.5	16.2	152.8	92.4
r 2, 1871	1,767	315.5	636.7	952.2	191.3	233.4	24.5	12.0	134.5	86.9
19, 1872	1,843	325.3	623.2	948.5	188.4	222.9	23.5	19.6	121.2	82.1
0, 1872	1,853	327.1	663.8	990.9	196.6	246.5	24.9	20.0	134.9	91.6
r 3, 1872	1,919	333.5	619.8	953.3	187.4	209.9	22.1	10.2	119.0	80.7
25, 1873	1,962	338.1	650.3	988.4	194.9	225.4	22.8	16.9	119.7	88.8
3, 1873	1,968	338.8	691.9	1,030.7	204.9	254.1	24.7	28.0	129.0	97.1
ober 12, 1873	1,976	339.1	673.3	1,012.4	199.5	229.1	22.6	19.9	113.1	96.1
, 1874	1,978	340.3	704.7	1,045.0	209.1	268.1	25.7	32.5	141.8	93.8
16, 1874	1,983	338.5	713.0	1,051.5	210.6	270.7	25.7	22.3	150.9	97.5
r 2, 1874	2,004	332.5	716.5	1,050.5	210.0	244.9	23.3	21.3	139.8	83.8
, 1875	2,046	323.3	720.6	1,043.9	207.3	230.5	22.1	10.6	139.3	80.6
10, 1875	2,076	318.1	755.4	1,073.5	214.3	259.8	24.2	19.0	151.1	89.7
r 1, 1875	2,087	318.4	731.9	1,050.3	208.9	235.1	22.3	8.1	141.4	85.6
2, 1876	2,089	300.2	693.1	993.3	196.3	230.6	23.2	21.7	122.1	86.8
30, 1876	2,091	294.4	713.5	1,007.9	200.2	246.7	24.5	25.3	133.5	87.9
er 2, 1876	2,089	291.8	705.5	997.3	198.4	236.8	23.7	21.4	128.0	87.4

REDEMPTION.

he following table exhibits the amount of national-bank notes re ed monthly by the Comptroller of the Currency for the year ending ember 1, 1876, and the amount received for the same period at the mption-agency of the Treasury, together with the total amount re- ed since the passage of the act of June 20, 1874:

Months.	Received by Comptroller.					Received at redemption-agency.
	From banks for re-issue or surrender.	From redemption-agency for re-issue.	Notes of banks in liquidation.	Under act of June 20, 1874.	Total.	
1875.						
ober	$194,993	$7,492,600	$208,795	$973,969	$8,870,357	$13,160,961
ber	138,910	8,099,200	198,305	1,464,767	9,901,182	16,166,127
1876.						
ry	56,800	7,161,645	281,108	1,713,983	9,213,536	20,344,691
ary	221,330	7,209,400	228,950	1,945,137	9,604,817	15,990,050
	572,570	4,984,810	251,600	1,501,802	7,310,782	15,191,539
	276,141	3,625,800	192,177	1,737,617	5,831,735	14,728,674
	144,890	5,663,600	269,958	3,051,476	9,129,924	21,196,260
	200,204	7,428,800	348,966	3,346,656	11,324,526	23,606,005
	45,950	4,885,000	309,938	1,608,033	6,848,921	22,549,397
t	87,350	6,691,000	405,750	3,745,914	10,930,014	19,512,869
ober	112,415	5,250,900	352,358	2,142,354	7,858,027	17,910,848
r	59,153	4,141,400	136,280	1,632,847	5,969,680	15,792,180
Total	2,110,706	72,634,155	3,184,085	24,864,555	102,793,501	216,149,601
ed from June 20, 1874, to ember 1, 1875	7,356,766	141,962,100	4,486,923	13,129,464	166,935,253	219,336,445
Grand total	9,467,472	214,596,255	7,671,008	37,994,019	269,728,754	435,486,046

rom the above table it will be seen that there was received at the mption-agency of the Treasury, during the year ending November 876, $216,149,601; of which amount about $72,000,000, or 33⅓ per t., was received from the banks in New York City. The total amount eived by the Comptroller for destruction from the redemption-agency

and from the national banks direct was $102,793,501; of which amount $47,863,288 were issues of the banks in the city of New York, $39,008,292 of Boston, $15,210,718 Philadelphia, $8,926,713 Baltimore, $7,682,207 Pittsburgh, $3,387,940 Cincinnati, $6,860,763 Chicago, $4,334,385 Saint Louis, $2,514,883 New Orleans, $2,517,640 Albany, and $2,609,690 Cleveland. There was $104,188,948 of national-bank circulation outstanding on November 1 upon which the charter-number had not been printed, and $215,687,248 in circulation having that imprint.

The following table exhibits the number and amount of national-bank notes, of each denomination, which have been issued and redeemed since the organization of the system, and the number and amount outstanding on November 1, 1876:

Denominations.	Number.			Amount.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
1	18, 849, 264	15, 556, 708	3, 292, 556	$18, 849, 264	$15, 556, 708	$3, 292, 556
2	6, 307, 448	5, 324, 546	982, 902	12, 614, 896	10, 649, 092	1, 965, 804
5	51, 783, 528	32, 382, 056	19, 401, 472	258, 917, 640	161, 910, 280	97, 007, 360
10	20, 008, 652	10, 369, 214	9, 639, 438	200, 086, 520	103, 692, 140	96, 394, 380
20	6, 086, 492	2, 852, 246	3, 234, 246	121, 729, 840	57, 044, 920	64, 684, 920
50	985, 615	515, 784	469, 831	49, 280, 750	25, 789, 200	23, 491, 550
100	710, 900	395, 785	315, 115	71, 090, 000	39, 578, 500	31, 511, 500
500	18, 721	16, 217	2, 504	9, 360, 500	8, 108, 500	1, 252, 000
1, 000	5, 539	5, 272	267	5, 539, 000	5, 272, 000	267, 000
Add and subtract for notes lost or destroyed					— 9, 126	+ 9, 126
Totals	104, 756, 159	67, 417, 828	37, 338, 331	747, 468, 410	427, 592, 214	319, 876, 196

It will be seen from the above table that there was outstanding on the 1st day of November, 1876, $5,258,360 only, in notes of denominations less than five dollars, and $97,007,360 in five-dollar notes. At the same date there was outstanding $59,500,260 of legal-tender notes in denominations less than five dollars and $51,870,390 in five-dollar notes.

The following table shows the amount of national-bank notes received at this Office and destroyed yearly since the organization of the system:

Prior to November 1, 1865	$175, 490
During the year ending October 31, 1866	1, 050, 382
During the year ending October 31, 1867	3, 401, 423
During the year ending October 31, 1868	4, 602, 825
During the year ending October 31, 1869	8, 603, 729
During the year ending October 31, 1870	14, 305, 689
During the year ending October 31, 1871	24, 344, 047
During the year ending October 31, 1872	30, 211, 720
During the year ending October 31, 1873	36, 433, 171
During the year ending October 31, 1874	49, 939, 741
During the year ending October 31, 1875	137, 697, 696
During the year ending October 31, 1876	98, 672, 716
Additional amount destroyed of notes of banks in liquidation	18, 153, 584
Total	427, 592, 213

LOST AND UNREDEEMED BANK-NOTES.

In his report for last year the Comptroller gave some statistics in reference to the percentage of bank-notes not presented for redemption. Returns were given for two hundred and eighty-six banks in the State of New York, organized under the authority of its legislature. It was found

that the maximum amount of circulation issued to them was $50,754,514, and that the total circulation then outstanding was $1,336,337, the proportion of unredeemed circulation being 2.63 per cent. of the whole amount issued. The maximum amount of circulation issued to thirty State banks which are still in operation, either as national or State banks, was $7,763,010; the amount unredeemed in October, 1875, $142,365; amount unredeemed in proportion to that issued, 1.83 per cent. Similar returns were obtained from the State bank superintendent of Wisconsin, from which it was found that the greatest amount of circulation issued to two hundred and forty State banks was $7,565,409, the amount unredeemed being $134,747; proportion unredeemed, 1.78 per cent.

Returns have been recently received, in answer to circulars from this Office, from two hundred and ten banks originally organized under State authority in the six New England States, which show the largest amount of circulation issued to these banks to have been $39,245,380, the amount remaining unredeemed being $792,767; proportion of unredeemed circulation, 2.02 per cent. The returns from three hundred and thirty-two banks in New York, New Jersey, Delaware, and Maryland, including those received last year, show the maximum circulation to have been $65,664,176; amount still unredeemed, $1,707,428; percentage of unredeemed circulation, 2.60. Returns from twenty-five banks in Ohio give the largest amount of circulation, $2,196,381; amount unredeemed, $61,340; percentage of unredeemed notes, 2.79.

The following table gives the greatest amount of circulation issued to seven hundred and seven banks, the amount outstanding, and the percentage unredeemed in twelve States of the Union. The percentage of outstanding circulation in all these States was 2.35.

States.	Number of banks.	Greatest circulation.	Circulation outstanding.	Percentage unredeemed.
Maine	29	$3,375,130	$53,102	1.6
New Hampshire	27	2,520,339	35,660	1.4
Vermont	16	3,143,348	37,027	1.2
Massachusetts	41	10,986,357	254,954	2.3
Rhode Island	44	6,369,652	158,834	2.5
Connecticut	53	12,650,554	253,190	2.0
New York	286	50,754,515	1,336,337	2.6
New Jersey	25	7,111,047	162,961	2.3
Delaware	5	950,770	35,461	3.7
Maryland	16	6,847,844	172,669	2.5
Ohio	25	2,196,381	61,340	2.8
Wisconsin	140	7,565,409	134,747	1.8
Totals	707	114,671,346	2,696,282	2.4

The greatest amount of circulation of the fifteen national banks which failed prior to 1870 was $1,554,400, and there now remains unredeemed of that circulation but $21,051, a percentage of 1.35 only. Of fifty-one national banks in voluntary liquidation previous to 1870, with a circulation of $5,832,940, there remains outstanding $289,844, or 4.97 per cent.; and of seventy-six banks in voluntary liquidation prior to 1872, with a circulation of $8,635,180, there remains outstanding $435,894, equal to a percentage of 5.04.

The amount of demand Treasury notes issued from July 17, 1861, to December 31, 1862, was $60,000,000, in denominations of five, ten, and twenty dollars; and the amount remaining outstanding on the 1st of November was $65,692, the portion unredeemed being a little more than one-tenth of one per cent.

INSOLVENT BANKS.

Since my last annual report receivers have been appointed for nine national banks, as follows:

	Capital.
Miners' National Bank, Georgetown, Col	$150,000
Fourth National Bank of Chicago, Ill	200,000
First National Bank of Bedford, Iowa	50,000
First National Bank of Osceola, Iowa	50,000
First National Bank of Duluth, Minn	100,000
First National Bank of La Crosse, Wis	50,000
City National Bank of Chicago, Ill	250,000
Watkins National Bank, Watkins, N. Y	75,000
First National Bank of Wichita, Kan	60,000
	985,000

Dividends have been paid to the creditors of five of these banks as follows:

	Per cent.
First National Bank of Osceola	25
First National Bank of Duluth	25
First National Bank of La Crosse	20
Watkins National Bank	50
City National Bank, Chicago	25

The aggregate amount of these dividends was $245,562 33, the average dividend being 25¾ per cent. Dividends have also been declared during the year in favor of the creditors of banks which had previously failed, as follows:

First National Bank of Washington, D. C	40 per cent.;	total, 100 per cent
Gibson County National Bank, Princeton, Ind	60 per cent.;	total, 100 per cent
Crescent City National Bank, New Orleans	10 per cent.;	total, 60 per cent
First National Bank, Carlisle, Pa	15 per cent.;	total, 40 per cent
First National Bank, Mansfield, Ohio	10 per cent.;	total, 45 per cent
Merchants' National Bank, Petersburg, Va	10 per cent.;	total, 34 per cent.
First National Bank, Petersburg, Va	16 per cent.;	total, 76 per cent.
First National Bank, Anderson, Ind	10 per cent.;	total, 25 per cent.
First National Bank, Tiffin, Ohio	20 per cent.;	total, 20 per cent.
New Orleans National Banking Association	15 per cent.;	total, 15 per cent.
Venango National Bank, Franklin, Pa	15 per cent.;	total, 15 per cent.
Charlottesville National Bank, Va	10 per cent.;	total, 10 per cent.

The total amount of dividends disbursed during the year to creditors of insolvent banks was $1,093,178 43. The affairs of The First National Bank of Washington, D. C., Gibson County National Bank of Princeton, Ind., First National Bank of Petersburg and The Merchants' National Bank of Petersburg, have been finally closed, the creditors of the two first-named banks having been paid in full. A dividend of eight per cent. has been declared in favor of the creditors of The Cook County National Bank of Chicago, which will probably be paid during the month of December. Suits have been brought for the enforcement of their individual liability under section 5151 of the Revised Statutes against delinquent shareholders of the following banks: The First National Bank of New Orleans, Crescent City National Bank of New Orleans, New Orleans National Banking Association, Atlantic National Bank of New York City, First National Bank of Norfolk, Va., First National Bank of Anderson, Ind., Scandinavian National Bank of Chicago, First National Bank of Mansfield, Ohio, and Cook County National Bank of Chicago.

Tables showing the national banks which have been placed in the hands of receivers, the date of appointment of receivers, the amount of capital and claims proved, and rate of dividends paid to creditors, together with the amount of circulation issued, redeemed and outstanding on November 1, 1876, will be found in the appendix.

GEOGRAPHICAL DISTRIBUTION OF NATIONAL-BANK STOCK.

In reply to a resolution of the House of Representatives, the Comptroller transmitted during the last session a list of shareholders of the national banks, showing the number of shares held by each and the residences of the shareholders. The Comptroller has prepared for his present report a classified table, showing by States and geographical divisions the aggregate number of shares of national-bank stock; the number of shares held in each State and the number held by non-residents; the number of shareholders residing in each State, and the number holding bank-stock in other States. It also shows the number of shareholders owning ten shares or less, over ten and less than twenty, over twenty and less than thirty, over thirty and less than forty, over forty and less than fifty, over fifty and less than one hundred, over one hundred and less than five hundred, and the number owning over five hundred shares. An additional table has been prepared, showing by States the total number of shares held by non-residents, classified by States and geographical divisions. A separate table exhibits the number of shares held in Great Britain, France, and Germany, and other foreign countries.

The total number of shares is 6,505,930, and of shareholders, 208,486. The average amount of stock held by each shareholder is about $3,100. In the Eastern States it is about $2,100; in the Middle States, $3,100; in the Southern States, $3,400; in the Western States, $4,800; and in the Pacific States and Territories, $8,300. Shareholders of national-bank stock reside in every State and Territory in the Union except in Washington and Alaska; in eleven countries or provinces of this continent and adjacent islands; in twenty-five countries in Europe, Asia, and Africa, and in the islands of the sea. These tables are commended to the lovers of the interesting and the curious in monetary statistics.

The capital stock of the national banks in operation on the 1st day of July, 1876, was $505,482,866, which would be represented by 5,054,828 shares if of one hundred dollars each. Under the national-bank act, however, State banks are authorized to convert into national banks with shares of the same amount as they were before conversion. Some of these State institutions divided their capital into shares of less than one hundred dollars. In some instances the shares were eighty dollars, in others fifty dollars, and in a few cases as low as ten dollars. The shares of the national banks, which thus number more than six and one-half millions, and are distributed among more than 208,000 shareholders, were issued by banks in the various geographical divisions as follows: In the Eastern States, 2,018,826, of which the banks of Massachusetts issued 988,700; in the Middle States, 3,051,378, of which the New York banks issued 1,482,746; in the Southern and Southwestern States, 429,393; in the Western States, 937,333, and in the Pacific States and Territories, 89,000.

The number of shares held in the Eastern States was 1,858,398; in the Middle States, 2,702,269; in the Southern and Southwestern States, 158,335; in the Western States, 839,391; and in the Pacific States and the Territories, 62,515—total, 5,820,908. The number of shares held in these geographical divisions which were issued in States other than those in which the holders resided, was as follows: In the Eastern States, 337,626; in the Middle States, 207,982; in the Southern and Southwestern States, 35,651; in the Western States, 69,275; and in the Pacific States, 4,827—total, 655,361.

The number of shareholders residing in the Eastern States was

86,975, of whom 46,564 were in Massachusetts. In the Middle States there were 68,126, of whom 26,339 were in New York, and 28,612 in Pennsylvania; in the Southern and Southwestern States, 11,004; in the Western States, 17,170, and in the Pacific States and Territories, 721.

The total number of shareholders holding ten shares or less is 104,976; over ten and not more than twenty, 39,206; over twenty and not more than thirty, 18,415; over thirty and not more than forty, 9,941; over forty and not more than fifty, 9,934; over fifty and not more than one hundred, 15,163; over one hundred and not more five hundred, 10,084, of which 2,491 were held in New York, 1,386 in Pennsylvania, 1,304, in Massachusetts; over five hundred, 767, of which number 205 were held in New York, 104 in Maryland, 83 in Pennsylvania, and 53 in Massachusetts.

The number of shares held in the Dominion of Canada is 6,519, of which number 3,992 are shares of banks in the State of New York, 1,205 in Massachusetts, 707 in Maine, and 312 in Michigan.

The number of shares held in Great Britain is 6,778, of which 3,025 are stock of the banks of New York, 671 of Pennsylvania, 664 of Rhode Island, 643 of Louisiana, 366 of Indiana, 238 of Massachusetts, and 183 of Maryland.

The number held in France is 3,764, of which 2,214 are stock of banks in New York, 474 in Pennsylvania, 282 in Maryland, 275 in Massachusetts, 250 in Louisiana, and 105 in Illinois.

The number held in Germany is 4,162, of which 1,916 are stock of the banks of Maryland, 671 of Pennsylvania, 200 of Rhode Island, 150 of New York, 141 of Louisiana, and 200 of Wisconsin.

The number held in other foreign countries is 13,755, of which 8,874 are stocks of banks in New York, 1,690 in Massachusetts, 553 in Maine, 489 in South Carolina, 470 in Connecticut, and 300 in Michigan.

The table below gives the number of shares of national-bank stock held in different foreign countries:

Countries.	Shares.	Countries.	Shares.
England	4,650	Holland	685
Scotland	1,271	Italy	473
Ireland	223	Mexico	366
Great Britain, (not specified)	634	South America	327
Europe, (not specified)	665	Corsica	192
Germany, (not specified)	4,162	Russia	136
Prussia	30	East Indies	99
Bavaria	20	Turkey	68
France	3,764	Egypt	40
Spain	2,242	India	33
New Brunswick	3,656	Africa	30
Nova Scotia	1,495	Syria	18
Newfoundland	166	Azore Islands	15
Canada	1,202	Japan	10
Switzerland	1,308	Sandwich Islands	3
Cuba	749	Persia	3
West Indies	826	China	2
Bermuda	73		
amaica	25	Total	29,661

STATE BANKS, SAVINGS-BANKS, AND TRUST AND LOAN COMPANIES ORGANIZED UNDER STATE LAWS.

In accordance with the requirements of section 333 of the Revised Statutes, the Comptroller has endeavored to obtain, for the present report, returns from State officials showing the condition of the State and savings-banks and trust and loan companies organized under the laws of the sev-

eral States. The tabular statements in the appendix exhibit the result of his inquiries, from which it will be seen that complete returns of State banks have been received from five of the New England States (Massachusetts having none), and from New York, New Jersey, Pennsylvania, Michigan, Iowa, Minnesota, and the District of Columbia, together with partial returns from fourteen other States.

Complete returns of savings-banks have been obtained from the six New England States and from New York, New Jersey, and Minnesota, and partial returns from Pennsylvania, Maryland, and California. The trust and loan companies are given complete for Massachusetts, Rhode Island, Connecticut, New York, New Jersey, and the city of Philadelphia. Through correspondence with the State executives it is ascertained that no general reports of the condition of the banks are made in Delaware, Virginia, West Virginia, North Carolina, Tennessee, Alabama, Mississippi, Florida, Ohio, Illinois, Nebraska, California, and Oregon. In some of these States the taxable funds of the banks are reported to county commissioners and other financial officers, generally upon averages, and the returns are therefore defective in the data required for the uses intended by the act of Congress. The reports of nineteen banks in Virginia have been obtained by applications made direct to the banks themselves, and are aggregated in the tables of the apppendix. Returns from some of the individual banks of other States have been received, but they are so few in number that they have been omitted from this report.

The Comptroller was last year indebted to the San Francisco Commercial Herald for carefully prepared reports of the savings-banks of that State in former years; but for the year ending July 1, 1876, that paper gives returns for the city of San Francisco only, which are printed in the appendix. The State law requires reports to be published in the respective localities of the banks, but they are not received and published by the executive authorities.

It has been found necessary to force balances, in the tables of the appendix, in the State-bank report of Pennsylvania and in the savings-banks report of Massachusetts. The discrepancies are added to the items of "other liabilities" and "other investments," in the tables for these two States, and they of course re-appear in the aggregate tables of resources and liabilities.

The data obtained from official reports showing the condition of the State banks and savings-banks in the several States are very unsatisfatory, as has been seen. A few States require returns to be made annually, but many have no legislation upon the subject, and it is not probable that future legislation will remedy this defect. The laws of the United States, however, require returns to be made to the Commissioner of Internal Revenue, for purposes of taxation, of the amount of capital and deposits, not only of the banking institutions authorized by law, but also of private bankers. These returns have been obtained from the Commssioner, and the table on the following page has been compiled therefrom in this Office, showing the number of State banks, savings-banks, trust companies and private bankers, and their average capital and deposits for the six months ending May 31, 1876:

In this table the number of State banks and private bankers is 3,803; their average capital, $214,007,833; their taxable capital, $186,641,616; and their average and taxable deposits, $480,002,034. The number of savings-banks having capital is 26; their capital, $5,022,966; taxable capital, $4,456,700; deposits, $37,269,144; and taxable deposits, $13,314,233. The number of savings-banks without capital is 691; their deposits, $844,563,173; and taxable deposits, $91,958,883.

Number of State banks and savings-banks in the United States, with their average capi deposits, and tax paid thereon, for the six months ending May 31, 1876.

	States.	Number.	Capital.	Deposits.	Tax paid.		
					On capital.	On deposits.	T
1	Maine	69	$219, 267	$31, 281, 265	$530	$7, 537	
2	New Hampshire	72	256, 311	31, 023, 481	555	14, 000	
3	Vermont	21	275, 833	7, 955, 724	634	4, 966	
4	Massachusetts	179	875, 500	167, 055, 141	2, 079	8, 332	
5	Boston	64	3, 135, 991	70, 716, 589	4, 203	20, 105	
6	Rhode Island	58	3, 954, 642	53, 316, 780	9, 266	45, 411	
7	Connecticut	109	3, 206, 358	81, 764, 813	6, 493	51, 444	
8	New York	361	11, 136, 565	151, 570, 427	23, 666	114, 795	
9	New York City	476	48, 453, 724	275, 426, 580	84, 890	269, 266	
10	Albany	13	561, 000	12, 782, 864	567	9, 727	
11	New Jersey	71	2, 518, 969	36, 218, 558	5, 751	29, 659	
12	Pennsylvania	356	12, 713, 678	42, 052, 918	30, 028	104, 491	
13	Philadelphia	72	2, 811, 399	45, 070, 375	6, 647	74, 709	
14	Pittsburgh	42	5, 291, 371	13, 635, 310	12, 287	24, 322	
15	Delaware	9	680, 563	1, 533, 681	1, 606	1, 716	
16	Maryland	18	683, 612	645, 515	1, 479	1, 147	
17	Baltimore	40	4, 069, 883	24, 438, 736	9, 125	18, 803	
18	Dist. of Columbia	1	20, 000	32, 750	50	82	
19	Washington	12	534, 291	3, 713, 194	305	8, 231	
20	Virginia	81	3, 625, 307	6, 965, 072	8, 920	16, 337	
21	West Virginia	24	1, 400, 696	3, 908, 727	3, 479	9, 772	
22	North Carolina	19	716, 330	1, 067, 788	1, 777	2, 670	
23	South Carolina	19	1, 037, 107	990, 958	2, 593	2, 318	
24	Georgia	69	4, 692, 014	3, 676, 176	11, 718	9, 026	
25	Florida	4	44, 000	284, 743	110	712	
26	Alabama	21	1, 136, 983	1, 977, 297	2, 637	4, 943	
27	Mississippi	30	1, 123, 181	1, 475, 077	2, 212	3, 688	
28	Louisiana	4	59, 500	59, 303	136	148	
29	New Orleans	22	3, 743, 810	7, 185, 104	9, 359	14, 474	
30	Texas	101	3, 302, 388	4, 713, 759	7, 642	11, 784	
31	Arkansas	14	236, 839	315, 687	592	789	
32	Kentucky	69	7, 465, 268	6, 544, 273	18, 075	16, 361	
33	Louisville	18	5, 916, 530	5, 553, 056	14, 550	13, 883	
34	Tennessee	28	1, 580, 457	2, 807, 959	3, 791	7, 020	
35	Ohio	267	6, 287, 893	17, 629, 732	14, 181	42, 434	
36	Cincinnati	23	2, 100, 948	8, 662, 757	4, 087	19, 829	
37	Cleveland	10	782, 253	11, 242, 332	1, 808	14, 539	
38	Indiana	143	5, 912, 190	11, 072, 778	12, 458	23, 840	
39	Illinois	321	5, 570, 650	18, 142, 348	12, 639	43, 356	
40	Chicago	47	5, 002, 186	14, 766, 453	10, 385	30, 105	
41	Michigan	142	2, 565, 028	5, 115, 879	6, 299	12, 790	
42	Detroit	13	1, 097, 269	5. 962, 811	2, 205	14, 907	
43	Wisconsin	84	1, 368, 057	3, 995, 066	3, 012	9, 987	
44	Milwaukee	12	676, 901	6, 084, 045	1, 548	15, 210	
45	Iowa	262	4, 650, 139	8, 825, 677	11, 225	21, 902	
46	Minnesota	65	1, 155, 173	2, 161, 661	2, 746	5, 295	
47	Missouri	163	3, 444, 886	10, 007, 773	7, 596	25, 019	
48	Saint Louis	50	8, 373, 003	25, 866, 232	20, 034	63, 716	
49	Kansas	108	1, 653, 303	2, 680, 551	3, 933	6, 701	
50	Nebraska	33	377, 139	1, 003, 110	907	2, 508	
51	Oregon	7	597, 085	1, 241, 469	1, 391	3, 104	
52	California	83	9, 485, 661	16, 477, 542	23, 157	33, 649	
53	San Francisco	38	19, 070, 158	89, 181, 515	46, 928	151, 937	
54	Colorado	25	488, 138	897, 939	1, 220	2, 245	
55	Nevada	17	295, 290	1, 953, 247	738	4, 883	
56	Utah	6	149, 179	599, 557	373	1, 432	
57	New Mexico	3	.....	41, 797	.....	104	
58	Wyoming	2	18, 208	22, 876	46	57	
59	Idaho	4	107, 030	22, 995	268	57	
60	Dakota	7	25, 106	114, 704	63	287	
61	Montana	6	90, 713	67, 251	227	168	
62	Washington Territory	4	207, 847	234, 505	520	586	
	Totals	4, 520	219, 030, 800	1, 361, 834, 352	477, 746	1, 463, 315	1

A table similar to the foregoing, for the six months ending Nove 30, 1875, will be found in the appendix.

SYNOPSIS OF SUPREME COURT DECISIONS.

A synopsis of the decisions of the Supreme Court of the United States relative to the national banks, was prepared for the last annual report by Hon. Charles Case, late receiver of the First National Bank of New Orleans, now practicing his profession in this city. Mr. Case, at my request, has revised the synopsis, adding not only the recent decisions of the Supreme Court, but many adjudications of other Federal courts, and, in a few instances, the rulings of State tribunals upon points pertaining or applicable to national banks.

ABATEMENT.

An action brought by a creditor of a national bank is abated by a decree of a district or circuit court dissolving the corporation and forfeiting its franchises. (*National Bank of Selma* vs. *Colby*, 21 *Wallace*, *p.* 609.)

ACTIONS.

I. A national bank may be sued in proper State court. (*Bank of Bethel* vs. *Pahquioque Bank*, 14 *Wall.*, 383, *p.* 395.)

II. Such banks may sue in Federal courts. The word "by" was omitted in section 57 of act of 1864 by mistake. (*Kennedy* vs. *Gibson*, 8 *Wall.*, *pp.* 506–7.) Receivers may also sue in United States courts. (*Ibid.*, *pp.* 506–7.)

III. When the full personal liability of shareholders is to be enforced, the action *must* be at law. (*Kennedy* vs. *Gibson*, 8 *Wall.*, *p.* 505.)

IV. But if contribution only is sought, the proceedings should be in *equity*, joining all the shareholders within the jurisdiction of the court. (*Ibid.*, *pp.* 505–6.)

V. In such equity suit a decree *interlocutory* may be entered for the per centum ordered, and the case may stand over for the further action of the court if necessary until the whole personal liability is exhausted. (*Ibid.*, *p.* 505.)

VI. In such equity suit it is no defense that shareholders not within the jurisdiction are not joined. (*Ibid.*, *p.* 506.)

VII. Suits to enforce personal liability of shareholders may properly be brought before other assets are exhausted. (*Ibid.*, *pp.* 505–6. See also "COMPTROLLER, III," "DEBTORS, I.")

VIII. When a creditor attaches the property of an insolvent national bank, he cannot hold such property against the claim of a receiver appointed after the attachment suit was commenced. Such creditor must share *pro rata* with all others. (*National Bank of Selma* vs. *Colby*, 21 *Wall.*, *p.* 609.)

ATTORNEYS.

I. Section 56 of currency act is directory only, and it cannot be objected by defense that a suit is brought by private attorney instead of the United States district attorney. (*Kennedy* vs. *Gibson*, 8 *Wall.*, *p.* 504.)

BY-LAWS.

I. A national bank cannot by its by-laws create a lien on the shares of a stockholder who is a debtor of the association. (*Bullard* vs. *National Bank, &c.*, 18 *Wall.*, *p.* 589.)

See also case of *Bank* vs. *Lanier*, 11 *Wall.*, *p.* 369, cited under "LOANS ON SHARES," *post*.

[NOTE.—In *Young* vs. *Vaugh*, 23 *N. J. Equity R.*, *p.* 325, it was held that a national bank could by its by-laws prohibit the transfer of shares by a shareholder while indebted to the bank, and that transfers in violation of such by-laws were void. As it is held by the Supreme Court of the United States that such by-laws can create no lien for indebtedness, it would seem that a regulation prohibiting such transfers can be of little practical use, even if the power exists.]

CHECKS.

I. The holder of a check on a national bank cannot sue the bank for refusing payment, in the absence of proof that it was accepted by the bank. (*National Bank of the Republic* vs. *Millard*, 10 *Wall.*, *p.* 152.)

II. The relation of banker and customer is that of debtor and creditor. Receiving deposits is an important part of the business of banking, but the moment they are received they become the moneys of the bank, may be loaned as a part of its general fund, and the check of the depositor gives no lien upon them. (*Ibid.*, *per Davis*, *J.*, *p.* 155.)

CHECKS—Continued.

III. Perhaps, on proof that check had been charged to the drawer, and that the bank had settled with him on that basis, the holder or payee could recover on a count for "*money had and received.*" (*Ibid., pp.* 155–6.)

IV. The facts that the bank was a United States depository and the check was drawn by a United States officer to a United States creditor do not vary the rule. (*Ibid., pp.* 155–6.)

CITIZENSHIP.

I. National banks are *citizens* of the State in which they are organized and located, and when sued by national banks of other States have a right to demand a removal of the suit from a State to the proper Federal court. (*Chatham National Bank* vs. *Merchants' National Bank*, 4 *Thomp. & C.*, (*Thompson & Cook,*) *N. Y. Sup. C., p.* 196, *and* 1 *Hunter, N. Y., p.* 702.)

COMPTROLLER.

I. Comptroller must decide *when and for what amount* the personal liability of the shareholders of an insolvent national bank shall be enforced. (*Kennedy* vs. *Gibson*, 8 *Wall., p.* 505.)

II. His decision as to this is conclusive. Shareholders cannot controvert it. (*Ibid., p.* 505.)

III. In any suit brought to enforce such personal liability, such decision of the Comptroller must be averred by the plaintiff, and, if put in issue, must be proved. (*Ibid., p.* 505.)

V. Comptroller appoints the *receiver*, and therefore can remove him. (*Ibid., p.* 505.)

VI. Comptroller cannot subject the United States Government to the jurisdiction of a court, though he appears and answers to the suit. (*Case* vs. *Terrill*, 11 *Wall., p.* 199.)

CURRENCY ACT.

I. The purpose of the currency act was, in part, to provide a currency for the whole country, and, in part, *create a market for the Government loans.* (*Per Strong, J.*, in *Tiffany* vs. *Missouri*, 18 *Wall., p.* 413.)

II. National banks organized under the act of Congress of June 3, 1864, are instruments designed to be used to aid the Government in the administration of an important branch of the public service; and Congress, which is the sole judge of the necessity for their creation, having brought them into existence the States can exercise no control over them, nor in anywise affect their operation, except so far as Congress may see proper to permit. (*Per Swayne, J.*, *Farmers and Mechanics' National Bank* vs. *Dearing*, 1*st Otto, p.* 29.)

III. The constitutionality of the act of June 3, 1864, is unquestioned. It rests on the same principle as the act creating the second Bank of the United States. The reasoning of Secretary Hamilton and of this court in *McCulloch* vs. *Maryland*, 4 *Wheat., p.* 316, and in *Osborne* vs. *Bank U. S.*, 7 *Wheat., p.* 708, therefore applies.

IV. The power to create carries with it the power to preserve. The latter is a corrollary of the former. (*Ibid., per Swayne, J.*, pp. 33, 34.)

DEBTORS OF NATIONAL BANKS.

I. Debtors of an insolvent national bank, when sued by the receiver, cannot object that pleadings do not show a compliance with all the steps prescribed by statutes as preliminary to the appointment of such receiver. (*Cadle, receiver, &c.* vs. *Baker & Co.*, 20 *Wall., p.* 650.)

II. Such ordinary debtors may be sued by receiver without previous order of Comptroller. (*Bank* vs. *Kennedy*, 17 *Wall., p.* 19.)

DIRECTORS OF NATIONAL BANKS.

I. Directors of a national bank may remove the President, both under the law of Congress and the articles of association, where the latter so provide. The power exists, if the bank has adopted no by-laws. (*Taylor* vs. *Hutton*, 43 *Barb. N. Y. Sup. C., p.* 195. *S. C.*, 18 *Abb., Pr. R., p.* 16.)

ESTATE, REAL.

I. The want of power of a bank, or of its trustee (receiver) in insolvency, to purchase and hold real estate, does not render void an arrangement whereby land subject to a lien in favor of the bank, and to other liens, is discharged of the other liens by funds from the assets of the bank, the land being then sold, and the entire proceeds of such sale realized to the bank assets, provided the title does not pass through the bank or its trustee. (*Zantzingers* vs. *Gunton*, 1 *Wall., p.* 32.)

INTEREST.

I. Under section 30, act of 1864, a national bank in any State may take as high rate of interest as by the laws of such State a natural person may stipulate for, although State banks of issue are restricted to a lesser rate. (*Tiffany* vs. *National Bank of Missouri*, 18 *Wall., p.* 409.)

[NOTE.—In Missouri, natural persons may take ten per cent., but State banks are restricted to eight per cent. In this case the national bank had taken nine per cent. *Held*, legal.]

II. *Held*, also, that as the action was virtually brought to recover the penalty for *usury*, the statute (section 30) must receive a strict construction. (*Ibid., p.* 409.)

(*See* also Title, "USURY," *post.*)

JUDGMENTS.

I. A judgment against a national bank in the hands of a receiver upon a claim only establishes the validity of such claim; the plaintiff can have no execution on such judgment, but must await *pro rata* distribution. (*Bank of Bethel* vs. *Pahquioque Bank*, 14 *Wall., p.* 383. *Clifford, J., p.* 402.)

JURISDICTION.

I. United States district court has jurisdiction to authorize a receiver of an insolvent national bank to compromise a debt. (*Matter of Platt*, 1 *Ben., p.* 534.)

II. A resident (citizen) of Kentucky was a creditor of a national bank located in Alabama, and commenced a suit on his claim against said bank in the supreme court of the State of New York, at the same time attaching certain moneys belonging to said bank, in the hands of the National Park Bank, in New York. Subsequently the receiver of the Alabama bank (which had failed) was, on his own motion, made party defendant to the action pending in the New York supreme court, and pleaded "*want of jurisdiction*," and other defenses. The supreme court overruled his plea to the jurisdiction, rendered judgment against the receiver on the merits, and ordered satisfaction to be made from the moneys attached. Thereupon the receiver filed his bill in chancery in the *United States circuit court* for the proper circuit, praying an injunction to restrain the collection of the judgment rendered by said supreme court, and that the moneys attached be paid to him, as receiver.

Held, that, by the provisions of the currency act, the State court was deprived of jurisdiction of the attachment proceedings; that the receiver was not estopped by the proceedings in said State court from asserting his rights in said circuit court, and that he was entitled to the relief prayed for in his bill. (*Cadle, receiver, &c.*, vs. *Tracy*, 11 *Blatchf., p.* 101.)

(*Vide* Title, "RECEIVERS, VII," *post.*)

LOANS ON SHARES.

I. National banks are governed by the act of 1864, which repealed the act of 1863, and cannot, therefore, make loans on the security of their own shares, unless to secure a pre-existing debt, contracted in good faith. (*Bank, &c.*, vs. *Lanier*, 11 *Wall., p.* 369.)

II. The placing of funds by one bank on permanent deposit with another bank is a loan within the spirit of section 35 of act of 1864. (*Ibid., p.* 369.)

III. Loans by such banks to their shareholders do not create a lien on the shares of such borrowers. (*Ibid., p.* 369. See also *Bullard* vs. *Bank*, 18 *Wall., p.* 580; and "BY-LAWS," *supra.*)

LOANS IN EXCESS.

I. A loan by a national bank in excess of the restriction of section 29 of the act of 1864 (Revised Statutes, section 5200), which provides that the total liabilities of any person (borrower) shall not exceed ten per centum of the capital stock, &c., is not void on that account. The loan may be enforced, though the bank may be liable to proceedings for forfeiture of its privileges, &c., for making it. (*Stewart* vs. *National Union Bank of Maryland*, 2 *Abb., United States, p.* 424.)

LOCATION.

I. Under sections 6, 8, 10, 15, 18, and 44, of the original currency act (13 Stat. at Large, 101), respecting the location of banking associations, a national bank is to be regarded as located at the place specified in its organization certificate. If such place is in a State the association is located in that State. (*Manufacturers' National Bank* vs. *Baack*, 8 *Blatchf., p.* 137.)

RECEIVERS.

I. The receiver of a national bank is the instrument of the Comptroller and may be removed by him. (*Kennedy* vs. *Gibson*, 8 *Wall., p.* 505.)

RECEIVERS—Continued.

II. Such receiver is the statutory assignee of the assets of the bank, and may sue to collect the same in his own name, or in the name of the bank, *for his use.* (*Ibid.*, *p.* 506.)

III. In such suit it is not necessary to make the bank or creditors parties. (*Ibid.*, *p.* 506.)

IV. The receiver of a national bank represents such bank and its creditors, *but he in no sense represents the United States Government*, and cannot subject the Government to the jurisdiction of any court. (*Case* vs. *Terrill*, 11 *Wall.*, *p.* 199.)

V. The decision of a receiver rejecting a claim against his bank is not final. Claimant may still sue. (*Bank of Bethel* vs. *Pahquioque Bank*, 14 *Wall.*, *p.* 383.)

VI. The clause of section 50, act of 1864, which prescribes that the receiver shall be "*under the direction* of the Comptroller," means only that he shall be *subject* to his direction, not that he shall not act without orders. He may and must collect the assets. That is what he is appointed for. (*Bradley, J., in Bank* vs. *Kennedy*, 17 *Wall.*, *pp.* 22-3.)

VII. Receivers of national banks are officers of the United States, within the meaning of the act of Congress of March 3, 1815, giving United States courts jurisdiction of actions by United States officers, and may sue in such courts. (*Platt, receiver, &c.*, vs. *Beach*, 2 *Ben.*, *p.* 303.)

[NOTE.—The judge places stress upon the provision of section 31 of the act of 1864, which requires (in that particular instance) that the Secretary of the Treasury shall concur in the appointment of the receiver.]

SET-OFF.

I. In an action brought to enforce the individual liability of a shareholder of an insolvent bank, such shareholder cannot set off against such liability the amount due to him as a creditor of the bank. (*Garrison* vs. *Howe*, 17 *N. Y.*, *pp.* 458; *In re Empire City Bank*, 18 *N. Y.*, *p.* 199.)

[NOTE.—Though these cases were decided by a State tribunal (New York court of appeals), and the rulings were based upon provisions of a State constitution and a State statute, yet these provisions were similar to those of the national currency act as to the personal liability of shareholders, rights of creditors, &c.; while the reasoning of the judges would seem to be so clear that it cannot but be approved by Federal courts whenever the question is made before them.]

SHAREHOLDER, LIABILITY OF TRANSFEREE.

I. The transferee of shares, when such transfer is absolute on the books of the bank, is liable to creditors to the amount of such shares, although in fact he holds them as collateral security for a loan to the shareholder who transferred them. (*Hale* vs. *Walker*, 31 *Iowa*, *p.* 344.)

[NOTE.—This also is a State court adjudication, but it is believed to be in harmony with the rulings of other high and eminent State tribunals upon the same question. (*Adderly* vs. *Storm*, 6 *Hill*, *p.* 624, and *Worrall* vs. *Johnson*, *Barb.*, *p.* 210.)

[In the Banker's Magazine for January, 1875, is a notice of the case of *Mann, receiver*, vs. *Dr. Cheeseman*, decided by Blatchford, J., in the United States circuit court, in New York, in which the judge held that until there was a transfer of shares *on the books of the bank*, the shareholder whose name there appeared was liable for the debts of the bank; that an actual sale and the signing of ordinary power of attorney on the back of the certificate will not relieve the seller. The learned judge also held that such shareholder could not question the action of the comptroller as to the necessity of suing the shareholder.]

(See also "SET-OFF," "*supra.*")

SHARES OF STOCK.

I. A national bank whose certificates of stock specify that the shares are transferable on the books of the bank on surrender of the certificates, *and not otherwise*, and which suffers a shareholder to transfer without such surrender, is liable to *bona fide* transferee, for value, of same stock, who produces such certificate with usual power of attorney to transfer; and this is so though no notice had been given to the bank of the transfer. (*Bank* vs. *Lanier*, 11 *Wall.*, *p.* 369.)

II. Shares *quasi* negotiable. (*Ibid.*, *p.* 369.)

TAXATION OF SHARES.

I. The act of 1864, rightly construed, subjects the shares of the association in the hands of shareholders to taxation by the States, under certain limitations set forth in section 41, without regard to the fact that part or the whole of the capital of such association is invested in national securities which are declared by law exempt from State taxation. (*Van Allen* vs. *Assessors*, 3 *Wall.*, *p.* 573.) (Chase, C. J., and other judges, dissented.)

TAXATION OF SHARES—Continued.

II. Act thus construed is constitutional. (*Ibid.*, *p.* 573.)

III. A certain statute of New York which taxed *shares* of national-bank stock declared void, because *shares* of State banks were not taxed, although their capital was; the act of Congress prescribing that shares of national banks shall be taxed only as *shares* of State banks are. (*Ibid.*, *p.* 573.)

The ruling as to taxing shares of stock re-affirmed in *Bradley* vs. *People*, 4 *Wall.*, and *National Bank* vs. *Commonwealth*, 9 *Wall.*, *p.* 353.*

In last case, *held* that a State law requiring the cashier to pay the tax was valid. *Held*, also, that a certain State tax law virtually taxed "*shares* of moneyed corporations," &c. (*Ibid.*, *p.* 353.)

IV. Shares of stock in national banks are personal property, and though in one sense incorporeal, the law which created them could separate them from the person of their owner for taxation, and give them a *situs* of their own. (*Tappan, Collector*, vs. *Bank*, 19 *Wall.*, *p.* 490.)

V. Sec. 41 did thus separate them, and give them a *situs* of their own. (*Ibid.*, *p.* 490.)

VI. This provision of the national-currency act became a law of the property (in shares), and every State in which a bank was located acquired jurisdiction, for taxation, of all the shares, whether owned by residents or non-residents, and power to legislate accordingly. (*Ibid.*, *p.* 490.)

VII. Under the act of Congress of February 10, 1868, enacting that each State legislature may direct the manner of taxing all shares of stock of national banks located within the State, subject to the restriction that the taxation shall not be greater than the rate assessed *upon other moneyed capital* in the hands of individual citizens of such State, and of a certain act of the legislature of Pennsylvania which provided that such shares shall be assessed for school, municipal, and local purposes at the same rate as is now, or may hereafter be, assessed and imposed upon other moneyed capital in the hands of individual citizens of the State; *held*, that shares of national-bank stock may be valued for taxation, for county, school, municipal, and local purposes *at an amount above their par value.* (*Hepburn* vs. *School Directors of the Borough of Carlisle*, 23 *Wall.*, *p.* 480.)

[NOTE.—In this case it appeared that Hepburn owned several thousand dollars of national-bank stock, the par value of which was $100 per share, and that it was valued for taxation, for a school tax, at $150 per share. This assessment was held valid, notwithstanding that by a certain act of the State legislature, applicable to the county of Cumberland, in which the borough of Carlisle was situated, certain specified kinds of moneyed obligations were exempt from taxation, except for State purposes.]

(See also *Saint Louis National Bank, National Bank of Missouri, Third National Bank, Valley National Bank*, and *Merchants' National Bank of Saint Louis* vs. *Papin*, in United States circuit court, eastern district of Missouri, September term, 1876. Also, *Gallatin National Bank of New York* vs. *Commissioners of Taxes*, supreme court New York, first department, general term, November 1876. These latter cases are published in the Bankers' Magazine for December, 1876.)

TAXATION OF INTEREST AND DIVIDENDS.

I. Under the Internal-revenue act of July, 1870, interest paid and dividends declared during the last five months of 1870 are taxable, as well as those declared during the year 1871. (*Blake* vs. *National Banks*, 23 *Wall.*, *p.* 307.)

USURY.

I. State laws relative to usury do not apply to national banks. (*Farmers and Mechanics' National Bank* vs. *Dearing*, 1 *Otto*, *p.* 29.)

II. The only forfeiture declared by the 30th section of the act of June 3, 1864, (Revised Statutes, section 5198,) is of the *entire interest* which the note or bill carries with it, or which has been agreed to be paid thereon, when the rate knowingly received, reserved, or charged by a national bank is in excess of that allowed by that section; and no loss of the entire debt is incurred by such bank, as a penalty or otherwise, by reason of the provision of the usury law of a State. (*Ibid.*)

To same effect are *National Exchange Bank* vs. *Moore*, 2 *Bond*, *p.* 170, and several State decisions.

(The *New York court of appeals* had decided the other way.)

* See also 4 Wall., *p.* 244, and 19 Wall., *p.* 490.

BILLS AND NOTES.

I. Where bills, indorsed by a national bank for accommodation only, had been negotiated by the bank through its usual channels of communication with its correspondents, as its own bills, and the proceeds thereof had been placed to the credit of the bank, which thereupon gave the same credit to the parties for whom it had thus indorsed, and received no benefit therefrom:

Held, That although an accommodation indorsement by a national bank, in such cases, was void in the hands of holders against whom notice of the character of the indorsement could be concluded, yet that the bank was liable for the same to holders, for value, without notice. (*Blair* vs. *First National Bank, Mansfield, Ohio. United States circuit court for Ohio, at Cleveland, November term*, 1875, *Emmons, J.*)

Query, whether, under the provisions of section 5202 of the Revised Statutes of the United States, any indorsement by a national bank is not *ultra vires*.

CORPORATE POWERS.

I. National banks cannot sell bonds for third parties on commission, or engage in business of that character. (*Susan Welcker* vs. *First National Bank of Hagerstown*, court of appeals of Maryland, April term, 1875.)

APPENDIX.

Attention is especially called to the carefully prepared tables contained in the report and appendix, a full index to which will be found on the following page. An index to the detailed report of each of the 2,089 banks in operation on October 2 of this year appears at the end of the volume.

In concluding this report the Comptroller gratefully acknowledges the fidelity and industry with which the Deputy Comptroller, heads of divisions, examiners and receivers of national banks, and clerks associated with him in this Office have performed their respective duties.

JOHN JAY KNOX,
Comptroller of the Currency.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

APPENDIX.

BANK OF THE UNITED STATES.

ems of resources and liabilities of the Bank of the United States, from 1817 *to* 1840.

Resources.

ns and ounts.	Stocks.	Real estate.	Banking-houses.	Due by European bankers.	Due from State banks.	Notes of State banks.	Specie.
185, 195	$4, 829, 234	.....	.....	.....	$8, 848, 315	$587, 201	$1, 724, 109
181, 750	9, 475, 932	.....	$175, 201	$1, 033, 682	1, 203, 894	1, 837, 254	2, 515, 949
786, 263	7, 391, 823	.....	433, 808	621, 667	2, 624, 797	1, 877, 909	2, 666, 696
401, 158	7, 192, 980	.....	1, 296, 626	261, 548	2, 727, 080	1, 443, 166	3, 392, 755
405, 199	9, 155, 855	.....	1, 886, 724	83, 548	1, 178, 197	677, 022	7, 643, 140
461, 169	13 318, 951	$563, 480	1, 855, 946	1, 107, 637	1, 717, 723	917, 629	4, 761, 299
736, 432	11, 018, 552	626, 674	1, 956, 764	24, 599	1, 407, 573	766, 248	4, 424, 874
432, 084	10, 874, 014	1, 302, 551	1, 871, 635	1, 434, 020	1, 287, 808	705, 173	5, 813, 694
312, 617	18, 422, 027	1, 495, 150	1, 852, 935	24, 178	2, 130, 095	1, 056, 224	6, 746, 952
124, 621	18, 303, 501	1, 848, 354	1, 792, 870	421, 524	747, 375	1, 114, 831	3, 960, 158
937, 866	17, 764, 359	2, 039, 226	1, 678, 192	460, 686	1, 683, 510	1, 068, 483	6, 457, 161
582, 905	17, 624, 859	2, 295, 401	1, 634, 260	356, 740	.....	1, 447, 386	6, 170, 045
219, 602	16, 099, 099	2, 345, 539	1, 557, 356	482, 240	1, 723, 297	1, 293, 578	6, 098, 138
563, 805	11, 610, 290	2, 886, 397	1, 444, 801	1, 530, 553	1, 199, 458	1, 465, 047	7, 608, 076
432, 057	8, 674, 681	2, 629, 125	1, 344, 761	2, 383, 331	.....	1, 494, 506	10, 808, 047
893, 707	2, 200	2, 136, 525	1, 159, 637	91, 668	3, 944, 849	2, 171, 676	7, 038, 023
695, 913	.....	1, 855, 169	1, 181, 071	3, 106, 833	3, 688, 143	2, 292, 655	8, 951, 847
911, 461	.....	1, 741, 407	1, 189, 125	1, 801, 669	3, 058, 870	1, 982, 640	10, 039, 237
908, 739	.....	1, 760, 632	1, 218, 896	1, 922, 498	4, 609, 973	1, 506, 200	15, 708, 369
432, 445	.....	1, 486, 561	967, 404	73, 171	4, 088, 005	1, 736, 491	8, 417, 988
893, 709	.....	816, 855	420, 244	.....	2, 284, 598	1, 206, 754	2, 638, 449
256, 571	14, 862, 108	1, 061, 663	443, 109	.....	3, 657, 261	866, 597	3, 770, 842
518, 637	17, 957, 497	1, 054, 523	424, 382	.....	5, 833, 000	1, 791, 580	4, 153, 607
339, 593	16, 316, 419	1, 228, 630	610, 504	.....	7, 469, 422	1, 383, 686	1, 469, 674

ems of resources and liabilities of the Bank of the United States, &c.—Continued.

	Liabilities.					
	Circulation.	Deposits.	Due to State banks.	Due to bankers and others in Europe.	Other liabilities.	Capital.
.....	$1, 911, 200	$11, 233, 021	.....	.....	.....	$35, 000, 000
.....	8, 339, 448	12, 279, 207	.....	$1, 357, 778	.....	35, 000, 000
.....	6, 563, 750	5, 792, 869	.....	1, 434, 022	.....	35, 000, 000
.....	3, 589, 481	6, 568, 794	.....	2, 053, 650	.....	35, 000, 000
.....	4, 567, 053	7, 894, 985	.....	2, 053, 074	.....	35, 000, 000
.....	5, 578, 782	8, 075, 152	.....	2, 040, 000	.....	35, 000, 000
.....	4, 361, 058	7, 622, 340	.....	1, 292, 710	.....	35, 000, 000
.....	4, 647, 077	13, 701, 936	.....	1, 020, 000	.....	35, 000, 000
.....	6, 068, 394	12, 033, 364	.....	2, 407, 282	.....	35, 000, 000
.....	9, 474, 987	11, 214, 640	.....	251, 494	.....	35, 000, 000
.....	8, 549, 409	14, 320, 186	.....	280, 056	.....	35, 000, 000
.....	9, 855, 677	14, 497, 330	$1, 697, 401	1, 467, 806	.....	35, 000, 000
.....	11, 901, 656	17, 061, 918	.....	1, 447, 748	.....	35, 000, 000
.....	12, 924, 145	16, 045, 782	.....	.....	.....	35, 000, 000
.....	16, 251, 267	17, 297, 041	734, 900	.....	.....	35, 000, 000
.....	21, 355, 724	22, 761, 434	1, 951, 103	.....	.....	35, 000, 000
.....	17, 518, 217	20, 347, 749	2, 091, 891	.....	.....	35, 000, 000
.....	19, 208, 379	10, 838, 555	1, 522, 124	.....	.....	35, 000, 000
.....	17, 339, 797	11, 756, 905	3, 119, 172	.....	.....	35, 000, 000
.....	23, 675, 422	5, 061, 456	2, 660, 694	.....	.....	35, 000, 000
.....	11, 447, 968	2, 332, 409	2, 284, 598	6, 926, 364	.....	35, 000, 000
.....	6, 768, 067	2, 616, 713	4, 957, 291	12, 492, 034	$7, 987, 434	35, 000, 000
.....	5, 982, 621	6, 779, 394	3, 061, 895	12, 770, 000	9, 260, 351	35, 000, 000
.....	6, 695, 861	3, 338, 521	4, 155, 366	4, 971, 619	8, 119, 468	35, 000, 000

STATE BANKS.

Statement of the condition of the banks in the United States in the year 1819.

RESOURCES.

States and Territories.	Loans and discounts.	Due from other banks.	Specie.	U. S. stocks.	Other stocks and miscellaneous effects.	Real e
Maine	$2, 512, 716 73	$251, 730 51	$339, 749 45	.....	$6, 294 38	$90,
New Hampshire	1, 446, 089 39	129, 587 26	153, 831 53	.....	.....	51,
Massachusetts	12, 928, 188 04	1, 451, 303 01	901, 700 41	$128, 844 03	48, 498 26	421,
Vermont	77, 326 00	135, 269 03	49, 690 69	.....	14, 714 23	.....
Rhode Island	3, 269, 014 28	288, 256 98	406, 867 80	131, 660 00	91, 539 88	137,
Connecticut	496, 453 23	52, 688 70	44, 645 70	.....	88, 040 00	10,
New York	.....	.....	2, 000, 000 00	.....	.....	.....
New Jersey	291, 405 00	53, 780 00	21, 413 00	109, 600 00	40, 125 00	2,
Pennsylvania	13, 183, 861 93	1, 208, 828 44	1, 061, 067 23	411, 676 00	405, 631 26	351,
Delaware	1, 509, 999 49	120, 500 06	115, 502 95	1, 285 20	75, 920 00	91,
Maryland	127, 579 75	10, 835 52	21, 030 15	.....	.....	2,
District of Columbia	6, 823, 374 98	749, 269 14	265, 234 00	100, 443 46	635, 931 93	301,
Virginia	7, 326, 777 66	250, 988 74	993, 672 76	.....	87, 302 01	330,
North Carolina	6, 255, 928 00	506, 388 00	705, 582 00	.....	152, 093 00	190,
South Carolina	2, 165, 639 73	63, 832 96	245, 487 98	622, 811 17	75, 399 87	76,
Georgia	1, 175, 397 32	136, 325 00	346, 445 61	.....	.....	11,
Alabama	858, 729 85	353, 033 93	192, 708 46	.....	60, 688 93	4,
Mississippi	1, 257, 859 46	56, 361 97	79, 608 01	.....	.....	32,
Tennessee	2, 214, 729 56	218, 060 73	343, 884 41	.....	18, 905 40	40,
Kentucky	5, 859, 262 30	243, 737 08	693, 381 19	.....	150, 610 98	6,
Ohio	2, 779, 314 63	422, 269 60	433, 612 04	.....	294, 765 99	92,
Indiana	300, 278 91	395, 932 70	86, 350 83	.....	25, 000 00	2,
Illinois	206, 694 32	59, 342 18	74, 715 51	.....	6, 614 00	1
Missouri	456, 946 00	447, 941 00	252, 563 50	.....	.....	11,
Totals	73, 623, 595 76	7, 616, 252 54	9, 828, 745 21	1, 506, 320 52	2, 278, 075 12	2, 262,
Bank of the U. S.	29, 392, 668 39	2, 964, 860 65	3, 254, 479 91	7, 252, 501 34	2, 968, 738 10	780,
Aggregates	103, 016, 264 15	10, 581, 113 19	13, 083, 225 12	8, 758, 821 86	5, 246, 813 22	3, 043,

LIABILITIES.

States and Territories.	Capital.	Circulation.	Deposits.		Due to other banks.	Undiv prof
			Public.	Private.		
Maine	$1, 536, 666 66	$1, 336, 783 00	$34, 609 86	$253, 582 27	.....	$39,
New Hampshire	1, 005, 276 00	589, 114 00	.....	117, 441 26	.....	68,
Vermont	44, 955 00	185, 342 00	.....	46, 121 77	.....	
Massachusetts	10, 475, 116 68	2, 474, 107 00	106, 341 29	2, 510, 194 44	$4, 860 55	319,
Rhode Island	2, 982, 026 12	738, 192 97	38, 857 81	464, 654 08	953 44	100,
Connecticut	467, 937 50	138, 234 00	22, 348 49	53, 431 40	1, 748 00	9,
New York	20, 488, 933 00	12, 500, 000 00	.....	.....	.....	.....
New Jersey	214, 740 00	110, 624 00	25, 417 00	127, 186 00	15, 772 00	24,
Pennsylvania	8, 595, 788 59	3, 919, 894 80	37, 322 84	2, 880, 928 33	1, 009, 565 53	279,
Delaware	974, 900 75	405, 972 62	.....	211, 454 37	177, 237 75	145,
Maryland	86, 290 00	44, 435 50	.....	27, 153 41	1, 727 91	2,
District of Columbia	5, 525, 319 00	838, 030 36	980, 510 08	464, 393 30	765, 510 32	302,
Virginia	5, 212, 192 50	2, 733, 745 88	37, 396 47	844, 659 20	88, 931 96	72,
North Carolina	2, 964, 887 00	3, 851, 919 00	.....	635, 761 00	142, 568 00	315,
South Carolina	1, 800, 000 00	788, 230 00	.....	377, 163 00	6, 047 50	278,
Georgia	600, 000 00	795, 203 50	1, 165 18	202, 481 76	109, 215 54	51,
Alabama	321, 112 50	166, 686 62	888, 138 79	70, 243 92	.....	23,
Mississippi	900, 000 00	275, 447 00	.....	212, 980 01	.....	37,
Tennessee	1, 545, 867 50	898, 129 00	17, 003 71	262, 866 22	29, 884 00	82,
Kentucky	4, 307, 431 56	1, 403, 404 71	.....	1, 035, 653 18	1, 752 25	205,
Ohio	1, 697, 463 21	1, 203, 869 46	191, 454 22	202, 999 88	578, 891 91	88,
Indiana	202, 857 07	276, 288 50	191, 484 95	25, 264 68	104, 737 23	9,
Illinois	140, 910 00	52, 021 00	119, 036 92	32, 568 60	.....	2,
Missouri	250, 000 00	135, 258 50	700, 679 05	72, 973 00	.....	10,
Totals	72, 340, 770 64	35, 770, 903 42	3, 391, 766 66	11, 192, 155 08	3, 039, 403 89	2, 469,
Bank of the U. S.	34, 973, 828 63	3, 810, 111 40	2, 862, 964 14	2, 631, 452 76	817, 858 33	1, 913,
Aggregates	107, 314, 599 27	39, 581, 014 82	6, 254, 730 80	13, 823, 607 84	3, 857, 262 22	4, 383,

Number and capital of all the banks in the United States at eight different periods.

States and Territories.	1792.		1801.		1805.		1811.	
	Banks.	Capital.*	Banks	Capital.*	Banks.	Capital.*	Banks.	Capital.*
Maine	.....	.....	1	$300,000	5	$1,100,000	6	$1,250,000
New Hampshire	1	$400,000	1	400,000	7	1,100,000	8	815,250
Vermont	.....	.....	.....	.....	.....	.....	.....	.....
Massachusetts	2	2,800,000	6	3,850,000	18	7,425,000	15	6,292,144
Rhode Island	1	400,000	5	1,070,000	12	1,728,000	13	1,917,000
Connecticut	1	500,000	5	2,000,000	5	2,000,000	5	1,933,000
New York	2	1,260,000	5	4,720,000	7	5,430,000	8	7,522,760
New Jersey	.....	.....	.....	.....	2	1,000,000	3	739,740
Pennsylvania	1	2,000,000	2	5,000,000	3	7,000,000	4	6,153,150
Delaware	.....	.....	1	110,000	1	110,000	.....	.....
Maryland	1	400,000	2	1,600,000	4	5,800,000	6	4,895,202
District of Columbia	1	500,000	2	1,500,000	3	2,000,000	4	2,341,395
Virginia	.....	.....	.....	.....	1	1,500,000	1	1,500,000
North Carolina	.....	.....	.....	.....	2	450,000	3	1,576,600
South Carolina	1	675,000	2	3,000,000	2	3,000,000	4	3,475,000
Georgia	.....	.....	.....	.....	.....	.....	1	210,000
Louisiana	.....	.....	.....	.....	1	500,000	1	754,000
Tennessee	.....	.....	.....	.....	.....	.....	1	100,000
Kentucky	.....	.....	.....	.....	1	150,000	1	240,460
Ohio	.....	.....	.....	.....	1	200,000	4	895,00
Total of State banks	11	8,935,000	32	23,550,000	75	40,493,000	88	42,610,601
Bank of the United States	1	10,000,000	1	10,000,000	1	10,000,000	1	10,000,000
Grand totals	12	18,935,000	33	33,550,000	76	50,493,000	89	52,610,601

States and Territories.	1815.		1816.		1820.		1830	
	Banks	Capital.†	Banks.	Capital.†	Banks	Capital.†	Banks.	Capital.†
Maine	8	$1,380,000	14	$1,860,000	15	$1,654,900	18	$2,050,000
New Hampshire	10	941,152	10	998,121	10	1,005,276	18	1,791,670
Vermont	.....	.....	.....	.....	1	44,955	10	432,625
Massachusetts	21	11,050,000	26	11,650,000	28	10,485,700	66	20,420,000
Rhode Island	14	2,027,000	16	2,317,320	30	2,982,026	47	6,118,397
Connecticut	10	3,655,750	10	4,017,575	8	3,689,337	13	4,485,177
New York	26	18,946,318	27	18,566,756	33	18,988,774	37	20,083,353
New Jersey	11	2,121,933	11	2,072,115	14	2,130,949	18	2,017,009
Pennsylvania	42	15,068,818	43	15,384,597	36	14,621,780	33	14,610,333
Delaware	5	966,990	5	974,500	6	974,900	5	830,000
Maryland	17	7,832,002	20	8,406,782	14	6,708,131	13	6,250,495
District of Columbia	10	4,078,295	10	4,294,013	13	5,525,319	9	3,875,794
Virginia	4	4,121,097	12	4,512,177	4	5,212,192	4	5,571,100
North Carolina	3	1,576,600	3	2,776,600	3	2,964,887	3	3,195,000
South Carolina	5	3,730,900	5	3,832,758	5	4,475,000	5	4,631,000
Georgia	2	623,580	3	1,502,600	4	3,401,510	9	4,203,029
Florida	.....	.....	.....	.....	.....	.....	1	75,000
Alabama	.....	.....	.....	.....	3	469,112	2	643,505
Mississippi	1	100,000	1	100,000	1	900,000	1	950,000
Louisiana	3	1,432,300	3	1,422,300	4	2,597,42	4	5,665,980
Tennessee	2	212,965	4	815,281	8	2,119,782	1	737,817
Kentucky	2	959,175	2	2,059,000	42	8,807,431	.....	.....
Ohio	12	1,434,719	21	2,061,927	20	1,797,463	11	1,454,386
Indiana	.....	.....	.....	.....	2	202,857	.....	.....
Illinois	.....	.....	.....	.....	2	140,910	.....	.....
Missouri	.....	.....	.....	.....	1	250,000	.....	.....
Michigan	.....	.....	.....	.....	.....	.....	1	100,000
Total of State banks	208	82,259,590	246	89,822,422	307	102,210,611	329	110,192,268
Bank of the United States	.....	.....	.....	.....	1	35,000,000	1	35,000,000
Grand totals	208	82,259,590	246	89,822,422	308	137,210,611	330	145,192,268

* Authorized. † Estimated.

Highest and lowest prices of bank notes at Philadelphia,

Banks of—	1814.	1815.	1816.	1817.	1818.	1819.
Philadelphia	Standard	Standard	Standard	Standard	Standard	Standard
Other Pennsylvania	0 to 7½d	– to 7 to 3 a 10d	10 to 4¼ a 14d	par to 9d	par to 6 a 30d	par to 5d
New Jersey			par to 5d	par	par	par to 2d
Delaware	1 to 4d	5 to 2d	¾d to 4½ p. a 9d	par to 10d	par to 30d	par
Baltimore	3 to 5d	6½ to 2 a 3d	7 to 2¼d	4½d. to par	par to 1¼d	1 to 2½ a ¼d
Other Maryland			3 to 10d	7 to 3 a 10d	2 to 30d	2 to 8d
District of Columbia			10 to 4d	6d. to par	par to 2½d	1½ to 3½ a 1d
Virginia	5 to 10d	8 to 2d. a par	6 p. to par	1 p. to 2d	par to 10d	1½ to 8 a 3d
Virginia, Western						8 to 12½d
North Carolina	5 to 10d	8d. to 2½ p	6 p. to par	1 p. to 3d	1½ to 6d	3 to 17½ a 4d
South Carolina	5 to 10d		8 p. to 2 p	4 p. to 2d	½ to 3d	2 to 8 a 1¼d
Georgia	5 to 10d			0 to 1d	1 to 4d	2½ to 14 a 2d
Florida						
Alabama						
New Orleans						
Other Louisiana						
Mississippi						
Tennessee				6 to 5d	4½ to 12½d	12½ to 20d a
Kentucky			6 to 10d	6 to 4¼d	4½ to 10d	0 to 25 a 12½d
Missouri						
Illinois						
Indiana						
Ohio	7½ to 5d	7 to 3 a 10d	5 to 12d	15 to 4d	4½ to 12½d	0 to 15 a 30d
Michigan						
Treasury notes	2 to 10d	9d. to 6p	3 to 11 a. 4p	4½p		
American gold	7 to 12p	17 to 2 a. 16p	17 to 7p	5 to 4p.a.par		

in each year, from 1814 *to* 1823, *and from* 1834 *to* 1838.

1820.	1821.	1822.	1823.	1834.	1835.	1836.	1837.	1838.
Standard..	Standard..	Standard ..	Standard ..	Standard....	Stand'd.	Standard	Stand'd.	Stand'd.
par to 4 a 2d	par to 3d...	par to 3d ...	par to 5d ...	par to 1¼d....	par to 2d	par to 2½d	par to 3d	par to 2d.
par to 1d..	par	par to 1d ...	par to ½d ...	par to 1d.....	par to 1d	par to 1d.	par to 2d	par to ½d.
par	par	par	par to 1d ...	par to 1d. a par	par to ½d	par to ¾d.	par to ¾d	par to ¾d.
¼d	¼d	⅛ to ¾d.....	¼d.....	¼d	⅛ to ¼d ..	¼ to ⅜d...	¼ to 1 a ⅜d	⅛ to 1½d.
1½ to 3d....	⅛ to 3 a 1½d	1 to 1½d.....	⅛ to 1½d.....	1½ to 2d.....	1 to ¼d ..	⅛ to 1d...	par to 2d	1 to 2d.
1 to 3d.....	.....	⅛ to 1½d... .	1½ to 1d.....	1⅛ to 3 a 1d...	⅛ to 1d ..	⅛ to 1d...	par to 3½d	1 to 2d.
1 to 3d.....	¼ to 2d.....	1 to 3d.....	2 to ¾d.....	1½ to 3 a 1d...	⅛ to 1d..	⅛ to 1½d..	⅛ to 3d..	1½ to 4d.
10 to 12½ a 8d	⅛ to 5d.....	5d	5d	11 to 1¼d.....	2 to 1d..	1½ to 2½d	.....	3 to 5d.
2½ to 10 a 2½d	2 to 4½ a 2½d	2½ to 12½ a 4½d	6½ to 12½ a 3d	3 to 1 a 2d.....	2d	2 to 3d...	2½ to 6d	3 to 5d.
par to 6 a 1d	1½ to 2 a ¾d	1 to 5d.....	5 to 2d.....	2 to 7 a 2d.....	2d	2 to 3d...	2½ to 10d	3 to 11d.
1½ to 10 a 1½d	1½ to 5 a 1½d	2½ to 9 a 4½d	6½ to 15 a 2d	4 to 7 a 5d.....	2 to 3d ..	2 to 3d...	3 to 12d.	3½ to 10d.
.....	.....	....	....	no sales.....	no sales.	no sales..	no sales	no sales.
.....	.....	....	....	7 to 10d.....	8 to 4d ..	3 to 7d...	5 to 15d.	7 to 20d.
.....	.....	....	....	.....	.....	.....	.....	.....
.....	.....	1½ to 8 a 5½d	7 to 3d.....	5d	3 to 2½d ..	2½ to 6d..	5 to 15d.	5 to 12½d.
.....	.....	....	....	10 to 8d.....	5 to 4d ..	3 to 6d...	6 to 20d.	15 to 35d.
few sales..	– to 35d. a –	35 to – a 30d	35d.....	5d	5d	3 to 6d...	5 to 15d.	12½ to 30d.
12½ to – a 20d	30 to 50d ...	45 to 75d....	70d.....	2 to 5d.....	3 to 2½d .	2 to 3d...	2½ to 8d.	3½ to 7½d.
.....	.....	....	....	.....	no sale..	no sale...	no sale..	no sale.
.....	.....	....	....	.....	0 to 4d ..	3 to 5d...	3 to 8d..	5 to 7½d.
.....	.....	....	....	0 to 5d.....	0 to 4 a 3d	3 to 3½d..	3 to 8d..	5 to 7½d.
12½ to 25d ..	5 to 12½d...	5 to 8 a 6d ..	6 to 5d.....	2 to 4d.....	2½ to 3d .	2 to 3d...	3 to 6d..	4 to 7d.
.....	.....	....	....	2 to 2½d.....	2d	2 to 3d...	2½ to 15d	0 to 20d.
.....	.....	....	....	.....	.....	.....	.....	.....
.....	1 to 5p....	5½ to 7½p ...	5 to ½ p.....	.....	.....	.....	.....	.....

Discount on bank notes at New York in January of the following years:

Banks of—	1835.	1836.	1837.	1838.
Maine	⅛	⅛	1	2½ to 3
New Hampshire	⅛	⅛	1	2½ to 3
Vermont	¼ to 1	⅛	1	2½ to 3
Massachusetts	⅛	⅛	1	2½
Rhode Island	⅛ to ⅜	⅛	1	2½ to 3
Connecticut	⅜	⅛	¼	¼ to 2½
New York, city	Par.	Par.	Par.	Par.
New York, country	⅛ to ⅜	Par to ⅛	1	Par.
Philadelphia	⅛	⅜	¼	2
Pennsylvania	¼ to 1½	¼ to 1½	⅛	2 to 2½
New Jersey	¼ to 1	Par to ¼	Par to ¼	1 to 2½
Delaware	1½ to 2	1 to 2	1 to 2	2 to 3
Baltimore	1½	¼	⅜	3
Maryland	1½ to 2	1 to 2	1 to 2	3 to 4
District of Columbia	1½ to 2	1 to 1½	1 to 1½	3
Virginia	1 to 2	Par to 1	1½	3 to 4
North Carolina	4 to 5	2 to 2½	3 to 3½	5 to 6
South Carolina	3 to 4	1½ to 2	2½ to 3	4 to 5
Georgia	5 to 6	2 to 2½	2½ to 3	5 to 6
Alabama	5 to 6	5 to 6	2½ to 5	8 to 10
Louisiana	5½ to 5	2½	2 to 5	5 to 7
Mississippi	5 to 6	5	5	12 to 15
Ohio	1½ to 4	1½ to 3	4 to 5	6
Michigan	1½ to 1½	1½	1 to 1½	.....
Canada	2 to 2½	1½ to 2	3 to 5	.....
Virginia, western	.....	3 to 5	3 to 5	5 to 6
Florida	.....	.....	10	12 to 15
Tennessee	.....	.....	5	15
Kentucky	.....	.....	5	5 to 6
Illinois	.....	.....	.....	7 to 8
Indiana	.....	.....	.....	7 to 8

Discount on domestic exchange and premium on American gold at New York in January of the following years:

	1828.	1829.	1830.	1831.	1832.	1833.	1834.	1835.	1836.	1837.	1838.*
Boston	Par.	¼ to ⅜	¼ to ⅜	¼ to ⅜	¼ to ⅜	¼ to ⅜	Par.	Par.	Par.	Par.	Par to 2
Philadelphia	Par to ¼	¼ to ⅜	¼ to ⅜	¼ to ⅜	¼ to ⅜	⅜ to ½	¼	¼	¼	Par to ¼	1½ to 5
Baltimore	⅛ to ¼	¼	¼ to ¼	¼ to ¼	¼ to ⅜	¼ to ⅜	¼	¼	¼	Par to ¼	1½ to 5½
Richmond	¼ to 1	1	1	¼ to 1	¼ to 1	¼ to 1	¼ to 1	¼ to 1	¼ to ⅜	1 to 1½	2 to 7½
North Carolina	8 to 10	3½ to 4	2 to 2½	1½ to 2	1½ to 2	2½	2½	2½	2½	2½	5
Charleston	1 to 1½	1½ to 2	1½ to 2	1 to 1½	1 to 1½	2	1½ to 2	¼ to 1	¼ to 1	2½ to 3	2 to 8
Savannah	1½ to 2½	2½	1½ to 2	1 to 1½	1 to 1½	2	2	1 to 1½	1 to 1½	2½ to 3	2½ to 10
New Orleans	.....	1 to 1½	1 to 1½	1 to 1½	1 to 1½	½ to 1	1 to 1½	½ to 1	½ to 1	3 to 4	2 to 12
American gold	6 to 6½	5½ to 6	4 to 4½	3 to 3½	5½ to 6	3½	.....	6½	6½	6½	7 to 9

* May.

Rates of domestic bills in New York in the years 1838 *to* 1843.

	1838.	1839.	1839.	1841.			1842.	1843.
	May.*	Feb.†	Nov.‡	April.	Sept.	Dec.	Feb.	Mar.
Boston	⅛	Par to ¼	Par.	¼ to ¼	¼ to ¼	¼ to ⅜	¼ to ⅜	Par to ¼
Philadelphia	⅜ to 1	¼	14	3½ to 4	3½ to 4½	5½ to 6	7 to 8½	Par to ¼
Baltimore	1½ to 2	¼ to ⅜	14	3½ to 4	2	4 to 4½	2 to 3	Par to ¼
Richmond	5 to 6	¼ to 1	12 to 15	4½	3½ to 3¾	6½ to 6¾	9 to 12½	1 to 1½
North Carolina	5	2	5	4½	3½ to 3¾	5½ to 5¾	5½ to 5¾	1½ to 1¾
Charleston	5 to 6	1	6 to 8	1¾ to 2	1½ to 1¾	1½ to 1¾	1½ to 1¾	1½ to 1¾
Savannah	8 to 10	1½ to 2	8 to 10	3½ to 4	3½ to 3¾	2½ to 3	2½ to 3	¼ to ⅜
Mobile	20 to 22	1½ to 2	15	10 to 11	8 to 8½	17 to 17½	12½ to 13	14 to 16
New Orleans	8 to 10	Par.	9 to 10	5½ to 6	4 to 6	9½ to 9¾	6¾ to 7	1 to 2p.
Nashville	20 to 25	4½	.....	15 to 16	10½ to 10¾	15 to 16	14 to 14½	3 to 3½
Louisville	7 to 8	2	.....	6 to 7	6¾ to 7	11 to 11½	9½ to 10	1 to 1¼
Cincinnati	8 to 9	2½	16	9½ to 10	8¾ to 9	13⅜ to 14	15 to 16	1 to 1¼

* New York resumption, May, 1838. † General resumption, February, 1839. ‡ Re-suspension, Nov., 1839.

Percentage of depreciation of bank-notes during the suspension of specie payments from 1814 *to* 1817.*

Date.	In New York.	In Philadelphia.	In Baltimore.	Date.	In New York.	In Philadelphia.	In Baltimore.
1814.	*Per cent.*	*Per cent.*	*Per cent.*	1816.	*Per cent.*	*Per cent.*	*Per cent.*
September	10	.....	20	January	12½	14	15
October	10	.....	15	February	9	14	13
November	11	.....	10	March	12½	12½	18
December	11	.....	14	April	10	14½	23
				May	12½	14	20
1815.				June	12½	17	20
January	15	.....	20	July	6	15	15
February	2	.....	5	August	5	10	12
March	5	.....	5	September	3	7½	10
April	5½	.....	10	October	2	9½	8
May	5	5	14	November	1½	7	9
June	11½	9	16	December	2½	7	9
July	14	11	20				
August	12½	11	19	1817.			
September	13	15	20	January	2½	4½	3
October	16	15	21½	February	2½	4	2½
November	12½	16	15				
December	12½	14	18				

* Considerations on the Currency and Banking System of the United States, p. 106; by Albert Gallatin, Philadelphia, 1831.

Growth of the savings-banks in the States named, as shown by their deposits from 1830 *to* 1875.*

Years.	Maine.	N. Hampshire.	Vermont.	Massachusetts.	Rhode Island.	Connecticut.	New York.	New Jersey.	California.
1830	.....	$250,000	.....	$2,500,000	$200,000	$350,000	$2,623,304	.....	.....
1840	.....	750,000	.....	5,819,554	500,000	1,500,000	5,431,966	.....	.....
1850	.....	1,641,543	$199,376	13,660,024	1,495,545	5,466,444	20,832,972	.....	.....
1851	.....	1,776,768	282,217	15,554,089	1,907,233	6,698,158	24,006,599	.....	.....
1852	.....	2,009,617	407,188	18,401,308	2,474,109	8,135,016	27,541,923	.....	.....
1853	.....	2,507,909	704,990	23,370,102	3,308,769	8,883,397	32,824,177	.....	.....
1854	.....	3,222,261	901,789	25,936,858	4,104,091	10,006,131	33,453,781	.....	.....
1855	$867,131	3,341,256	897,407	27,296,217	4,834,312	10,844,933	26,012,713	.....	.....
1856	919,571	3,537,363	897,432	30,373,447	5,797,857	12,162,136	41,699,502	.....	.....
1857	968,325	3,748,285	875,909	33,015,757	6,079,053	12,562,594	41,422,672	.....	.....
1858	968,194	3,588,658	819,650	33,914,972	6,349,621	14,052,181	48,194,847	.....	.....
1859	923,397	4,138,822	940,846	39,424,419	7,765,771	16,565,284	58,178,160	.....	.....
1860	1,539,257	4,860,024	1,111,532	45,054,236	9,163,760	19,377,670	67,440,397	.....	.....
1861	1,703,961	5,590,652	1,231,940	44,785,439	9,282,879	19,983,959	64,083,119	.....	.....
1862	1,876,165	5,653,585	1,348,833	50,403,674	9,560,441	23,146,936	76,538,183	.....	.....
1863	2,641,476	6,560,309	1,678,261	56,883,828	11,128,713	26,954,802	93,786,384	$5,500,000	.....
1864	3,672,975	7,661,738	1,952,500	62,557,604	12,815,097	29,142,238	111,737,763	6,570,849	.....
1865	3,336,828	7,831,335	1,708,531	59,936,482	13,533,062	27,319,013	115,472,566	6,450,357	$7,005,062
1866	3,946,433	7,857,601	1,589,354	67,732,264	17,751,713	31,224,464	131,769,074	7,620,186	10,358,888
1867	5,596,600	10,463,418	1,815,662	80,431,583	21,413,647	36,283,460	151,127,562	9,431,807	17,365,597
1868	8,032,246	13,541,534	2,046,321	94,838,336	24,408,635	41,803,681	169,808,678	11,545,526	23,818,533
1869	10,839,955	16,379,857	2,601,940	112,119,016	27,067,072	47,904,834	194,360,217	15,428,910	28,893,645
1870	16,597,888	18,739,461	2,745,779	135,745,097	30,708,501	55,297,705	230,749,408	20,001,951	36,555,909
1871	22,787,802	21,472,120	3,172,525	163,704,077	36,289,703	62,717,814	267,905,826	25,231,311	44,235,610
1872	26,154,333	24,700,774	3,836,224	184,797,313	42,583,538	68,523,397	285,286,621	28,754,482	51,431,326
1873	29,556,523	29,671,114	4,478,842	202,195,343	46,617,183	70,769,407	285,520,085	30,060,534	57,833,373
1874	31,051,963	28,829,376	5,011,831	217,452,120	48,771,501	73,783,802	303,935,649	32,044,840	60,026,603
1875	30,757,651	30,214,585	6,004,694	234,974,691	51,311,331	76,875,049	319,260,202	32,727,342	70,062,568

* From advance sheets of Vol. II of History of Savings-Banks in the United States, by E. W. Keyes, late deputy superintendent of the bank department of the State of New York.

Capital, specie, and U. S. deposits of the deposit-banks, according to the returns made to Treasury Department April 1, 1836.

Names of banks.	Place.	Capital.	Specie.	United Sta deposits
Maine	Portland	$30,000 00	$27,339 82	$113,07
Commercial	Portsmouth	102,000 00	11,065 56	128,33
Commonwealth	Boston	500,000 00	209,064 54	1,009,73
Merchants'	....do	750,000 00	295,546 30	931,10
Burlington	Burlington	127,912 00	12,082 35	52,89
Farmers and Mechanics'	Hartford	410,496 00	10,763 80	67,56
Mechanics'	New Haven	472,970 00	153,546 38	41,31
Arcade	Providence	300,000 00	52,231 26	115,13
Mechanics and Farmers'	Albany	442,000 00	114,032 33	217,43
Bank of America	New York	2,001,200 00	1,274,220 66	3,858,75
Manhattan Company	....do	2,050,000 00	1,028,946 33	3,462,80
Mechanics'	....do	2,000,000 00	1,271,593 00	3,985,06
Girard	Philadelphia	1,500,000 00	461,374 86	2,516,85
Moyamensing	....do	174,950 00	93,030 32	502,04
Union, Maryland	Baltimore	1,845,562 50	107,943 24	906,49
Franklin	.... do	508,970 00	124,197 74	347,38
Bank of the Metropolis	Washington	500,000 00	217,219 39	200,39
Virginia and Branches	Richmond,&c.	3,240,000 00	633,700 07	358,92
North Carolina	Raleigh	1,206,100 00	292,018 15	38,47
Planters and Mechanics'	Charlestou	1,000,000 00	317,162 81	252,52
Planters', Georgia	Savannah	535,400 00	178,472 45	111,86
Augusta	Augusta	897,000 00	313,750 03	129,77
Branch of Alabama	Mobile	2,000,000 00	339,723 01	1,623,81
Commercial	New Orleans	2,945,430 00	202,533 17	1,119,31
Union Bank of Louisiana	....do	7,051,000 00	255,559 01	1,261,11
Merchants and Manufacturers'	Pittsburgh	600,000 00	127,514 59	51,09
Franklin	Cincinnati	1,000,000 00	167,020 90	244,04
Commercial	....do	1,000,000 00	266,803 87	395,17
Clinton	Columbus	289,225 00	121,143 47	338,13
Savings Institution	Louisville	96,512 00	50,807 58	494,84
Union Bank, Tennessee	Nashville	1,817,255 00	116,585 17	484,08
State	Indianapolis	1,279,857 78	964,758 34	1,377,94
Agency C. Bank, Cincinnati	Saint Louis	.....	513,859 06	1,978,38
Planters'	Natchez	4,143,940 00	438,324 32	2,733,31
Michigan	Detroit	448,200 00	62,139 34	1,070,88
Farmers and Mechanics'	....do	150,000 00	59,923 70	703,67
		43,690,980 28	10,885,996 92	33,294,06

Summary of condition of deposit-banks.

Loans and discounts	$68,850,287 67	Capital	$43,690,98
Domestic exchange	32,775,529 42	Treasurer of United States	33,294,06
Real estate	1,929,056 68	Public officers	3,477,22
Due from banks	15,931,916 22	Due to banks	15,366,67
Notes of other banks	11,107,447 78	Contingent fund	1,102,70
Specie	10,885,996 92	Profit and loss, &c	4,094,32
Foreign exchange	532,450 96	Circulation	28,796,18
Expenses	184,901 22	Private deposits	15,453,08
Other investments	10,651,759 92	Other liabilities	7,574,01
Total	152,849,346 79	Total	152,849,3

ative table, by geographical divisions, of the principal items of resources and liabilities of the State banks from 1854 *to* 1863.

RESOURCES.

LOANS AND DISCOUNTS.

ars.	Eastern States.	Middle States.	Southern States.	Southwestern States.	Western States.	United States.
.....	$173, 513, 958	$241, 671, 978	$69, 598, 123	$64, 397, 883	$26, 962, 816	$576, 144, 758
.....	177, 411, 938	279, 232, 487	75, 875, 681	73, 512, 343	28, 150, 831	634, 183, 280
.....	187, 750, 276	299, 874, 750	82, 412, 657	82, 813, 257	31, 605, 937	684, 456, 887
.....	177, 896, 020	247, 669, 341	70, 040, 568	64, 633, 845	22, 925, 468	583, 165, 242
.....	179, 992, 400	284, 716, 143	77, 039, 922	85, 980, 791	29, 454, 543	657, 183, 799
.....	190, 186, 990	289, 636, 640	82, 231, 888	101, 468, 716	28, 421, 346	691, 945, 580
.....	194, 866, 619	304, 227, 203	79, 282, 290	89, 069, 505	29, 332, 804	696, 778, 421
.....	191, 747, 787	276, 048, 381	79, 781, 790	75, 875, 815	23, 224, 007	646, 677, 780
.....	216, 341, 927	266, 821, 503	79, 282, 290	61, 682, 561	24, 473, 582	648, 601, 863

STOCKS.

.....	$1, 560, 379	$21, 451, 870	$7, 252, 541	$6, 575, 853	$12, 886, 439	$52, 727, 082
.....	1, 674, 165	24, 753, 765	7, 925, 596	5, 454, 164	9, 677, 525	49, 485, 215
.....	1, 459, 758	27, 702, 286	8, 796, 041	7, 127, 039	13, 187, 205	59, 272, 329
.....	1, 131, 869	26, 576, 900	9, 354, 305	9, 623, 729	13, 618, 466	60, 305, 269
.....	1, 206, 564	29, 924, 425	8, 625, 484	8, 513, 363	15, 232, 613	63, 502, 449
.....	1, 657, 908	31, 227, 492	9, 625, 777	9, 177, 273	18, 655, 893	70, 344, 343
.....	1, 489, 949	33, 521, 858	9, 947, 427	8, 251, 792	20, 793, 853	74, 004, 879
.....	3, 407, 991	63, 873, 252	9, 947, 427	10, 443, 210	6, 339, 107	99, 010, 987
.....	8, 019, 037	146, 126, 096	9, 947, 427	7, 906, 758	8, 508, 942	180, 508, 260

DUE FROM OTHER BANKS.

.....	$14, 826, 567	$21, 018, 905	$4, 562, 214	$7, 913, 766	$7, 417, 283	$55, 738, 735
.....	13, 842, 046	21, 989, 653	5, 315, 677	13, 979, 927	7, 512, 422	62, 639, 725
.....	15, 304, 943	21, 961, 008	5, 801, 536	13, 911, 656	8, 870, 062	65, 849, 205
.....	12, 215, 423	20, 843, 384	5, 320, 893	13, 188, 355	6, 484, 812	58, 052, 802
.....	16, 333, 357	23, 137, 793	10, 122, 640	21, 168, 632	7, 482, 565	78, 244, 987
.....	14, 310, 756	20, 061, 485	7, 461, 775	17, 317, 715	8, 083, 726	57, 235, 457
.....	14, 015, 271	22, 625, 292	5, 138, 659	7, 623, 183	9, 391, 585	58, 793, 990
.....	18, 273, 564	28, 211, 119	5, 138, 659	7, 694, 239	5, 909, 065	65, 256, 596
.....	25, 221, 286	46, 367, 140	5, 138, 659	10, 961, 979	9, 245; 388	96, 934, 452

REAL ESTATE.

.....	$2, 136, 037	$7, 037, 778	$9, 751, 479	$4, 399, 474	$749, 033	$24, 073, 801
.....	2, 273, 850	7, 707, 859	6, 433, 401	3, 569, 433	881, 324	20, 865, 867
.....	2, 707, 588	8, 832, 442	10, 064, 396	3, 715, 120	804, 976	26, 124, 522
.....	3, 310, 486	9, 596, 524	10, 276, 462	4, 537, 783	1, 034, 579	28, 755, 834
.....	3 640, 675	10, 675, 795	6, 639, 639	3, 720, 584	1, 299, 804	25, 976, 497
.....	3, 844, 810	11, 481, 225	10, 313, 308	3, 613, 520	1, 529, 268	30, 782, 131
.....	3, 623, 549	11, 685, 602	10, 559, 530	3, 722, 463	1, 157, 783	30, 748, 927
.....	4, 161, 804	12, 127, 993	10, 559, 530	3, 996, 266	1, 481, 956	32, 326, 649
.....	4, 505, 888	12, 939, 200	10, 559, 530	2, 235, 830	1, 640, 047	31, 880, 495

CASH ITEMS.

.....	$240, 992	$20, 745, 011	$330, 758	$113, 856	$505, 121	$21, 935, 738
.....	314, 065	18, 490, 937	535, 696	16, 037	576, 975	19, 933, 710
.....	285, 688	24, 477, 093	46, 708	62, 767	209, 385	25, 081, 641
.....	307, 073	14, 318, 182	265, 863	47, 393	441, 930	15, 380, 441
.....	495, 220	23, 423, 266	950, 756	1, 635, 943	303, 646	26, 808, 822
.....	325, 511	17, 480, 612	186, 031	973, 792	365, 575	19, 331, 521
.....	365, 602	21, 060, 613	179, 980	7, 420, 351	271, 332	29, 297, 878
.....	571, 772	19, 579, 673	179, 980	7, 200, 625	295, 921	27, 827, 971
.....	1, 112, 563	42, 031, 028	179, 980	1, 810, 721	1, 037, 226	46, 171, 518

Comparative table of State bank resources and liabilities—Continued.

RESOURCES—Continued.

BILLS OF OTHER BANKS.

Years.	Eastern States.	Middle States.	Southern States.	Southwestern States.	Western States.	United S
1854–'55	$7, 456, 556	$9, 459, 951	$2, 610, 478	$1, 240, 681	$2, 661, 852	$23, 4
1855–'56	6, 807, 215	9, 444, 234	2, 649, 264	2, 428, 926	3, 449, 410	24, 7
1856–'57	7, 452, 318	11, 071, 854	3, 895, 232	2, 632, 067	3, 066, 537	28, 1
1857–'58	6, 216, 504	8, 698, 885	3, 401, 629	2, 201, 783	1, 928, 635	22, 4
1858–'59	6, 495, 545	3, 588, 204	2, 452, 404	3, 479, 624	2, 842, 512	18, 8
1859–'60	7, 026, 319	9, 220, 661	3, 446, 976	2, 964, 599	2, 844, 012	25, 5
1860–'61	7, 003, 127	4, 476, 163	3, 782, 997	3, 403, 069	3, 238, 546	21, 9
1861–'62	5, 766, 319	7, 834, 522	3, 782, 997	4, 968, 245	2, 901, 506	25, 2
1862–'63	11, 950, 014	29, 091, 963	3, 782, 997	5, 945, 873	7, 393, 481	58, 1

SPECIE.

1854–'55	$6, 746, 711	$21, 509, 993	$6, 755, 082	$14, 305, 640	$4, 627, 120	$53, 9
1855–'56	6, 796, 314	22, 009, 791	7, 696, 291	17, 672, 577	5, 139, 090	59, 3
1856–'57	7, 269, 426	23, 390, 763	7, 149, 616	15, 704, 308	4, 844, 725	58, 3
1857–'58	6, 391, 617	38, 020, 756	6, 268, 319	19, 796, 184	3, 935, 956	74, 4
1858–'59	13, 774, 125	43, 971, 104	10, 679, 614	31, 359, 021	4, 753, 954	104, 5
1859–'60	10, 098, 162	33, 229, 061	10, 130, 310	25, 793, 477	4, 343, 527	83, 5
1860–'61	10, 037, 304	37, 749, 614	8, 119, 036	25, 999, 992	5, 768, 161	87, 6
1861–'62	12, 115, 855	45, 939, 614	8, 119, 036	26, 670, 590	9, 301, 120	102, 1
1862–'63	12, 826, 267	51, 267, 527	8, 119, 036	21, 564, 993	7, 449, 546	101, 2

OTHER INVESTMENTS.

1854–'55	$685, 083	$2, 150, 063	$1, 082, 257	$2, 418, 273	$2, 398, 864	$8, 7
1855–'56	792, 750	1, 452, 309	1, 205, 630	2, 912, 838	2, 458, 989	8, 8
1856–'57	611, 152	616, 619	1, 725, 876	1, 883, 250	1, 083, 439	5, 9
1857–'58	682, 708	1, 015, 752	1, 951, 349	1, 439, 020	987, 077	6, 0
1858–'59	1, 044, 319	1, 309, 619	4, 102, 185	1, 025, 804	841, 114	8, 3
1859–'60	1, 075, 879	1, 319, 363	3, 067, 297	1, 383, 083	4, 277, 549	11, 1
1860–'61	1, 141, 438	3, 829, 149	3, 460, 720	3, 323, 320	4, 902, 884	16, 6
1861–'62	318, 361	4, 392, 647	3, 460, 780	4, 577, 568	898, 650	13, 6
1862–'63	2, 627, 282	8, 286, 957	3, 460, 720	5, 159, 698	2, 468, 786	24, 0

LIABILITIES.

CAPITAL.

1854–'55	$101, 804, 621	$120, 758, 047	$49, 255, 264	$41, 016, 635	$19, 342, 721	$332, 1
1855–'56	110, 415, 090	125, 994, 239	48, 657, 450	41, 829, 363	16, 978, 130	343, 8
1856–'57	114, 611, 752	140, 298, 876	50, 554, 582	44, 630, 333	20, 739, 143	370, 8
1857–'58	117, 261, 990	154, 442, 049	52, 077, 587	49, 633, 352	21, 207, 821	394, 6
1858–'59	119, 590, 423	156, 382, 227	48, 578, 132	54, 254, 042	23, 171, 418	401, 9
1859–'60	123, 449, 075	159, 091, 051	54, 583, 256	59, 383, 524	25, 373, 129	421, 8
1860–'61	123, 706, 708	160, 085, 360	56, 282, 622	62, 941, 011	26, 577, 012	429, 5
1861–'62	127, 291, 316	156, 363, 765	56, 282, 622	62, 777, 683	15, 424, 355	418, 1
1862–'63	126, 819, 972	155, 270 418	56, 282, 622	50, 971, 577	15, 701, 240	405, 0

CIRCULATION.

1854–'55	$53, 816, 469	$57, 298, 622	$30, 941, 217	$25, 130, 695	$19, 765, 220	$186, 9
1855–'56	47, 762, 301	58, 998, 468	35, 382, 506	34, 972, 674	18, 652, 001	195, 7
1856–'57	53, 554, 041	62, 696, 774	38, 788, 552	37, 792, 261	22, 147, 194	214, 7
1857–'58	41, 417, 692	44, 187, 749	27, 751, 551	23, 727, 772	18, 123, 580	155, 2
1858–'59	39, 564, 689	49, 482, 057	37, 400, 883	42, 632, 764	24, 226, 425	193, 3
1859–'60	44, 510, 618	53, 146, 871	35, 863, 618	46, 000, 759	27, 580, 611	207, 1
1860–'61	44, 991, 285	52, 873, 851	39, 552, 760	34, 600, 785	29, 987, 086	202, 0
1861–'62	39, 306, 729	55, 105, 112	39, 558, 760	29, 439, 176	20, 382, 302	183, 7
1862–'63	65, 516, 155	82, 372, 091	39, 558, 760	31, 545, 648	19, 684, 564	238, 6

Comparative table of State bank resources and liabilities—Continued.

LIABILITIES—Continued.

DEPOSITS.

ears.	Eastern States.	Middle States.	Southern States.	Southwestern States.	Western States.	United States.
5	$29, 900, 989	$117, 465, 664	$11, 651, 545	$19, 702, 844	$11, 679, 300	$190, 400, 342
6	31, 596, 935	127, 410, 259	12, 898, 897	26, 300, 616	14, 498, 955	212, 705, 662
7	34, 520, 868	139, 873, 112	15, 196, 763	26, 523, 139	14, 237, 370	230, 351, 352
8	28, 196, 426	113, 814, 435	13, 180, 489	22, 356, 416	8, 384, 282	185, 932, 049
9	41, 877, 420	150, 620, 922	18, 119, 776	38, 581, 455	10, 368, 705	259, 568, 278
0	41, 319, 550	145, 829, 987	18, 250, 347	37, 973, 832	10, 428, 413	253, 802, 129
1	40, 892, 523	156, 899, 656	16, 480, 480	30, 576, 820	12, 450, 083	257, 229, 562
2	49, 241, 324	188, 932, 745	16, 480, 480	29, 922, 299	11, 745, 560	296, 322, 408
3	66, 731, 741	267, 750, 903	16, 480, 480	21, 482, 136	21, 240, 966	393, 686, 226

DUE TO OTHER BANKS.

5	$9, 173, 754	$27, 135, 476	$2, 587, 917	$4, 410, 377	$1, 849, 173	$45, 156, 697
6	8, 209, 891	33, 667, 304	3, 333, 224	5, 364, 268	2, 145, 269	52, 719, 956
7	7, 310, 540	36, 710, 832	6, 136, 719	5, 709, 272	1, 806, 970	57, 674, 333
8	6, 929, 552	31, 890, 583	4, 590, 702	6, 999, 046	759, 992	51, 169, 875
9	9, 370, 024	42, 286, 596	6, 641, 306	9, 197, 277	720, 448	68, 215, 651
0	8, 987, 151	35, 213, 553	4, 030, 096	6, 764, 829	937, 289	55, 932, 918
1	9, 666, 483	36, 386, 050	4, 117, 369	7, 661, 391	3, 443, 963	61, 275, 256
2	10, 014, 087	40, 092, 575	4, 117, 369	6, 143, 597	786, 424	61, 144, 052
3	20, 534, 823	68, 496, 549	4, 117, 369	6, 071, 248	1, 306, 538	100, 526, 527

OTHER LIABILITIES.

5	$1, 957, 913	$8, 339, 986	$1, 321, 698	$2, 630, 079	$1, 349, 947	$15, 599, 623
6	1, 440, 876	4, 658, 402	717, 762	3, 508, 657	1, 902, 170	12, 227, 867
7	2, 625, 089	7, 574, 093	4, 332, 643	2, 213, 845	2, 071, 080	19, 816, 850
8	3, 304, 554	3, 541, 058	2, 670, 550	2, 770, 116	1, 880, 435	14, 166, 713
9	2, 819, 422	3, 731, 452	3, 833, 720	2, 224, 354	2, 499, 499	15, 048, 427
0	1, 541, 091	4, 391, 664	3, 436, 648	2, 659, 607	2, 432, 805	14, 661, 815
1	2, 811, 728	11, 072, 379	4, 135, 271	2, 674, 929	2, 563, 697	23, 258, 004
2	10, 144, 408	24, 191, 148	4, 135, 271	7, 795, 981	5, 306, 782	51, 573, 590
3	11, 455, 789	28, 029, 714	4, 135, 271	5, 594, 891	4, 598, 480	53, 814, 145

NOTE.—In the foregoing table the geographical divisions are as follows:

ern.	*Middle.*	*Southern.*	*Southwestern.*	*Western.*
Hampshire.	New York.	Virginia.	Alabama.	Ohio.
mt.	New Jersey.	North Carolina.	Louisiana.	Indiana.
chusetts.	Pennsylvania.	South Carolina.	Mississippi.	Illinois.
Island.	Delaware.	Georgia.	Tennessee.	Michigan.
cticut.	Maryland.	Florida.	Kentucky.	Wisconsin.
			Missouri.	Minnesota.
				Kansas.
				Nebraska.

l circulation of the Bank of the United States in September, 1830, *and where the notes were payable.*

ere payable.	Amount.	Where payable.	Amount.	Where payable.	Amount.
United States..	$1, 367, 180	Norfolk	$532, 400	Cincinnati	$647, 240
nd	79, 280	Fayetteville	713, 760	Pittsburgh	554, 102
outh	101, 985	Charleston	835, 840	Buffalo	258, 130
	271, 180	Savannah	522, 605	Burlington	96, 595
lence	113, 920	Mobile	940, 825	Cincinnati and Chillicothe	2, 375
rd	171, 532	New Orleans	2, 623, 340		
York	834, 733	Saint Louis	228, 700		
ore	528, 638	Nashville	1, 235, 275	Total	15, 347, 657
ington	647, 602	Louisville	662, 375		
ond	469, 440	Lexington	908, 625		

Table showing the aggregate number of the State banks and

Years.	No. of banks.	Principal resources.					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Specie funds.
1834	506	$324, 119, 499	$6, 113, 195	$27, 329, 645	$10, 850, 090	$22, 154, 919	$26, 641, 753
1835	704	365, 163, 834	9, 210, 579	40, 084, 038	11, 140, 167	21, 086, 301	3, 061, 819
1836	713	457, 506, 080	11, 709, 319	51, 876, 955	14, 194, 375	32, 115, 138	4, 800, 076
1837	788	525, 115, 702	12, 407, 112	59, 663, 910	19, 064, 451	36, 533, 527	5, 366, 500
1838	829	485, 631, 687	33, 908, 604	58, 195, 153	19, 075, 731	24, 964, 257	904, 006
1839	840	492, 278, 015	36, 128, 464	52, 898, 357	16, 607, 832	27, 372, 966	3, 612, 567
1840	901	462, 896, 523	42, 411, 750	41, 140, 194	29, 181, 919	20, 797, 892	3, 623, 874
1841	784	386, 487, 662	64, 811, 135	47, 877, 045	33, 524, 444	25, 643, 447	3, 168, 708
1842	692	323, 957, 569	24, 585, 540	30, 752, 496	33, 341, 988	19, 432, 744	3, 115, 327
1843	691	254, 544, 937	28, 380, 050	20, 666, 264	22, 826, 807	13, 306, 677	6, 578, 375
1844	696	264, 905, 814	22, 858, 570	35, 860, 930	22, 520, 863	11, 672, 473	6, 729, 980
1845	707	288, 617, 131	20, 356, 070	29, 619, 272	22, 177, 270	12, 040, 760	6, 786, 026
1846	707	312, 114, 404	21, 486, 834	31, 689, 946	19, 099, 000	12, 914, 423	8, 386, 478
1847	715	310, 282, 945	20, 158, 351	31, 788, 641	21, 219, 865	13, 112. 467	13, 789, 780
1848	751	344, 476, 582	26, 498, 054	38, 904, 525	20, 530, 955	16, 427, 716	10, 489, 822
1849	782	332, 323, 195	23, 571, 575	32, 228, 407	17, 491, 809	12, 708, 016	8, 680, 463
1850	824	364, 204, 078	20, 606, 759	41, 631, 855	20, 582, 166	16, 303, 289	11, 603, 245
1851	879	413, 756, 799	22, 388, 389	50, 718, 015	20, 219, 724	17, 196, 083	15, 341, 196
1853	750	408, 943, 758	22, 284, 692	48, 920, 258	10, 180, 071	30, 431, 189	.....
1854	1208	557, 397, 779	44, 350, 330	55, 516, 085	22, 367, 472	22, 659, 066	25, 579, 253
1855	1307	576, 144, 758	52, 727, 082	55, 738, 735	24, 073, 801	23, 429, 518	21, 935, 738
1856	1398	634, 183, 280	49, 485, 215	62, 639, 725	20, 865, 867	24, 779, 049	19, 937, 710
1857	1416	684, 456, 887	59, 272, 329	65, 849, 205	26, 124, 522	28, 124, 008	25, 061, 641
1858	1422	583, 165, 242	60, 305, 260	58, 052, 802	28, 755, 834	22, 447, 436	15, 386, 441
1859	1476	657, 183, 799	63, 502, 449	78, 244, 987	25, 976, 497	18, 858, 289	26, 808, 822
1860	1562	691, 945, 580	70, 344, 343	67, 235, 457	30, 782, 131	25, 502, 567	19, 331, 521
1861	1601	696, 778, 421	74, 004, 879	58, 793, 900	30, 748, 927	21, 903, 902	29, 297, 878
1862	1492	646, 677, 780	99, 010, 987	65, 256, 596	32, 326, 649	25, 253, 589	27, 827, 971
1863	1466	648, 601, 863	180, 508, 260	96, 934, 452	31, 880, 495	58, 164, 328	46, 171, 518

NOTE.—The figures for the years 1834 to 1840 are taken from Ex. Doc. No. 111, 26th Congress, 2d to 1863, (with the exception of the year 1853) they are taken from the report on the condition of the banks

principal resources and liabilities, from 1834 *to* 1863.

ıcipal resources.		Principal liabilities.					Years.
ıle.	Other resources.	Capital stock.	Circulation.	Deposits.	Due to banks.	Other liabilities.	
----	$1, 723, 547	$200, 005, 944	$94, 839, 570	$75, 666, 986	$26, 602, 293	.....	1834
, 625	4, 643, 124	231, 250, 337	103, 692, 495	83, 081, 365	38, 972, 578	$19, 320, 475	1835
, 594	9, 975, 226	251, 875, 292	140, 301, 038	115, 104, 440	50, 402, 369	25, 999, 234	1836
, 340	10, 423, 630	290, 772, 091	149, 185, 890	127, 397, 185	62, 421, 118	36, 560, 289	1837
, 112	24, 194, 117	317, 636, 778	116, 138, 910	84, 691, 184	61, 015, 692	59, 995, 679	1838
, 673	28, 352, 248	327, 132, 512	135, 170, 995	90, 240, 146	53, 135, 508	62, 946, 248	1839
, 155	24, 592, 580	358, 442, 692	106, 968, 572	75, 696, 857	44, 159, 615	43, 275, 183	1840
, 958	11, 816, 609	313, 608, 959	107, 290, 214	64, 890, 101	42, 861, 889	42, 896, 226	1841
, 423	8, 186, 317	260, 171, 797	83, 734, 011	62, 408, 870	25, 863, 827	12, 775, 106	1842
, 806	13, 343, 599	228, 861, 948	58, 563, 608	56, 168, 628	21, 456, 523	7, 357, 033	1843
, 289	12, 153, 693	210, 872, 056	75, 167, 646	84, 550, 785	31, 998, 024	5, 842, 010	1844
, 242	10, 072, 466	206, 045, 969	89, 608, 711	88, 020, 646	26, 337, 440	5, 853, 902	1845
, 095	7, 913, 591	196, 894, 309	105, 552, 427	96, 913, 070	28, 218, 563	5, 331, 572	1846
, 516	12, 206, 112	203, 070, 622	105, 519, 766	91, 792, 533	28, 539, 888	4, 706, 077	1847
, 765	8, 229, 682	204, 838, 175	128, 506, 091	103, 226, 177	39, 414, 371	5, 501, 401	1848
, 368	7, 965, 463	207, 309, 361	114, 743, 415	91, 178, 623	30, 095, 366	6, 706, 357	1849
, 345	11, 949, 548	217, 317, 211	131, 366, 526	109, 586, 595	36, 717, 451	8, 835, 309	1850
, 048	8, 935, 972	227, 807, 553	155, 165, 251	128, 957, 712	46, 416, 928	6, 438, 327	1851
, 592	3, 873, 571	207, 908, 519	146, 072, 780	145, 553, 876	49, 625, 262	28, 024, 350	1853
, 253	7, 589, 830	301, 376, 071	204, 689, 207	188, 188, 744	50, 322, 162	13, 439, 276	1854
, 546	8, 734, 540	332, 177, 288	186, 952, 223	190, 400, 342	45, 156, 697	15, 599, 623	1855
, 063	8, 882, 516	343, 874, 272	195, 747, 950	212, 705, 662	52, 719, 956	12, 227, 867	1856
, 808	5, 930, 336	371, 834, 686	214, 778, 822	230, 351, 352	57, 674, 333	19, 816, 850	1857
, 832	6, 075, 906	394, 022, 799	155, 208, 344	185, 932, 049	51, 169, 875	14, 166, 713	1858
, 818	8, 323, 041	401, 976, 242	193, 306, 818	259, 568, 278	68, 215, 651	15, 048, 427	1859
, 537	11, 123, 171	421, 880, 095	207, 102, 477	253, 802, 129	55, 932, 918	14, 661, 815	1860
, 507	16, 657, 511	429, 592, 713	202, 005, 767	257, 229, 562	61, 275, 256	23, 258, 004	1861
, 215	13, 648, 006	418, 139, 741	183, 792, 079	296, 322, 408	61, 144, 052	21, 633, 093	1862
, 369	22, 003, 443	405, 045, 829	238, 677, 218	393, 686, 226	100, 526, 527	53, 814, 145	1863

. Those for 1841 to 1850 are from Ex. Doc. No. 68, 31st Congress, 1st session. For the years 1851
. Those for 1853 are from Ex. Doc. No. 66, 32d Congress, 2d session, and are incomplete.

Statistics of St

MAINE.

Years.	No. of banks.	Principal resources.					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Spe
1834	29	$4, 359, 874	.....	$455, 975	$97, 077	$138, 701	.....
1835	36	6, 631, 135	.....	679, 471	110, 323	287, 089	.....
1836	55	7, 821, 023	.....	650, 962	129, 831	266, 606	.....
1837	53	7, 066, 350	.....	599, 894	137, 604	155, 566	.....
1838	50	6, 549, 182	.....	367, 392	128, 154	113, 988	.....
1839	50	6, 913, 471	.....	464, 897	190, 210	170, 205	.....
1840	49	5, 901, 611	.....	333, 515	257, 880	133, 479	.....
1841	47	5, 820, 792	.....	600, 804	322, 750	213, 738	.....
1842	40	4, 987, 519	.....	551, 395	216, 968	145, 029	.....
1843	40	4, 405, 660	.....	283, 505	256, 148	103, 522	.....
1844	35	4, 279, 331	.....	885, 010	262, 627	139, 832	.....
1845	35	4, 785, 313	.....	1, 015, 942	243, 720	217, 427	.....
1846	35	5, 269, 008	.....	993, 150	170, 624	165, 537	.....
1847	32	5, 150, 208	.....	1, 263, 358	162, 041	265, 890	.....
1848	31	5, 189, 088	.....	579, 143	129, 006	182, 353	.....
1849	32	5, 275, 171	.....	711, 894	118, 060	179, 093	.....
1850	32	5, 830, 230	.....	778, 955	111, 905	187, 435	.....
1852	39	7, 042, 461	.....	956, 489	118, 523	224, 364	.....
1853	60	11, 166, 519	.....	1, 581, 596	116, 842	365, 490	.....
1854	60	12, 114, 697	.....	1, 681, 637	123, 011	554, 679	.....
1855	70	12, 770, 181	.....	1, 403, 817	108, 192	399, 798	.....
1856	75	13, 066, 957	.....	1, 396, 430	113, 789	464, 562	.....
1857	76	13, 277, 621	.....	1, 158, 277	138, 251	375, 216	.....
1858	70	11, 210, 245	.....	876, 022	135, 263	245, 121	.....
1859	68	11, 815, 127	.....	1, 478, 896	145, 566	273, 304	.....
1860	68	12, 654, 794	.....	1, 019, 902	181, 199	290, 225	.....
1861	71	13, 406, 295	.....	995, 649	235, 531	308, 707	.....
1862	71	12, 679, 244	.....	2, 084, 263	255, 060	219, 370	.....
1863	69	13, 652, 172	.....	5, 136, 606	260, 529	527, 107	.....

NEW HAMPSHIRE.

1834	24	3, 450, 820	.....	.....	82, 359	92, 623	.....
1835	25	3, 805, 383	.....	.....	86, 890	110, 508	
1836	26	4, 501, 701	.....	.....	87, 622	84, 949	.....
1837	27	4, 829, 562	.....	.....	80, 444	154, 306	.....
1838	27	4, 200, 245	.....	531, 638	82, 250	109, 309	.....
1839	28	4, 476, 442	.....	577, 614	83, 430	128, 816	.....
1840	27	4, 099, 612	.....	337, 620	76, 893	64, 594	.....
1841	26	3, 859, 853	.....	389, 759	85, 618	110, 263	.....
1842	27	3, 831, 454	.....	258, 592	.....	115, 493	.....
1843	24	3, 173, 825	.....	365, 574	74, 318	182, 743	.....
1844	19	2, 760, 009	.....	400, 523	60, 399	75, 830	.....
1845	19	2, 768, 730	.....	527, 624	36, 155	100, 397	.....
1846	17	3, 015, 139	.....	403, 596	42, 574	86, 541	.....
1847	19	3, 174, 999	.....	377, 604	42, 887	87, 302	.....
1848	21	3, 613, 736	.....	346, 415	49, 251	64, 198	.....
1849	23	3, 779, 509	.....	296, 863	59, 959	51, 455	.....
1850	22	3, 852, 157	.....	432, 782	47, 847	109, 817	.....
1852	31	5, 669, 446	.....	771, 170	56, 483	140, 929	.....
1853	35	6, 518, 188	.....	587, 859	54, 153	157, 667	.....
1854	36	6, 891, 621	.....	602, 447	52, 343	124, 860	.....
1855	46	8, 037, 427	.....	769, 963	56, 519	241, 383	.....
1856	49	8, 846, 421	.....	741, 475	75, 893	136, 504	.....
1857	47	7, 389, 813	.....	829, 169	82, 000	158, 132	.....
1858	52	8, 250, 754	.....	889, 330	66, 086	170, 994	.....
1859	52	8, 591, 688	.....	772, 173	72, 912	181, 964	.....
1860	51	8, 794, 948	.....	756, 200	75, 646	157, 385	.....
1861	52	8, 368 941	.....	907, 440	78, 253	203, 822	.....
1863	52	7, 513, 369	1, 289, 403	1, 434, 703	85, 909	314, 327	.....

for various years prior to 1864.

MAINE.

Principal resources.		Principal liabilities.					Years.
Specie.	Other resources.	Capital stock.	Circulation.	Deposits.	Due to banks.	Other liabilities.	
$137, 420	.....	$2, 931, 000	$1, 356, 914	$704, 079	$103, 598	.....	1834
207, 765	.....	3, 785, 000	2, 346, 076	1, 402, 145	249, 079	.....	1835
387, 169	.....	5, 226, 700	1, 912, 418	1, 665, 277	279, 479	.....	1836
251, 294	.....	5, 157, 250	1, 366, 785	1, 202, 345	321, 566	.....	1837
271, 981	.....	4, 984, 000	1, 177, 555	826, 806	278, 985	.....	1838
241, 951	.....	4, 771, 500	1, 909, 097	927, 281	172, 143	.....	1839
195, 699	.....	4, 671, 500	1, 224, 658	669, 199	76, 712	.....	1840
269, 730	.....	4, 371, 500	1, 754, 390	870, 745	45, 281	.....	1841
183, 861	.....	3, 414, 000	1, 585, 820	792, 598	15, 057	$118, 318	1842
175, 301	.....	3, 314, 000	1, 106, 261	542, 017	65, 961	91, 734	1843
223, 769	.....	3, 009, 000	1, 606, 663	927, 498	65, 260	81, 114	1844
192, 445	.....	3, 009, 000	1, 980, 538	1, 116, 961	70, 604	173, 256	1845
262, 237	.....	3, 009, 000	2, 242, 846	1, 215, 538	66, 145	191, 102	1846
472, 776	.....	2, 834, 000	2, 545, 011	1, 647, 811	60, 937	75, 734	1847
521, 536	.....	2, 950, 000	2, 315, 521	1, 107, 387	112, 955	22, 386	1848
339, 231	.....	3, 098, 000	2, 252, 764	1, 119, 252	55, 183	.....	1849
475, 589	.....	3, 248, 000	2, 654, 208	1, 223, 671	48, 006	38, 285	1850
622, 301	.....	3, 943, 000	3, 254, 882	1, 525, 627	93, 455	.....	1852
1, 132, 610	.....	5, 913, 870	5, 317, 750	2, 545, 673	136, 880	.....	1853
1, 163, 522	.....	6, 398, 369	4, 623, 906	3, 816, 104	161, 592	164, 625	1854
877, 166	.....	7, 398, 302	5, 057, 297	2, 548, 999	145, 727	.....	1855
753, 085	.....	7, 899, 794	5, 077, 248	2, 115, 202	118, 976	.....	1856
703, 143	.....	8, 135, 735	4, 641, 646	2, 116, 526	145, 084	.....	1857
615, 441	.....	7, 614, 200	2, 964, 327	1, 743, 939	139, 304	76, 069	1858
663, 754	.....	7, 408, 945	3, 866, 539	2, 472, 993	89, 271	.....	1859
670, 980	.....	7, 506, 890	4, 149, 718	2, 499, 188	102, 392	.....	1860
653, 334	.....	7, 656, 250	4, 313, 005	2, 869, 873	151, 437	.....	1861
710, 392	.....	7, 970, 650	4, 047, 780	3, 307, 628	83, 601	638, 916	1862
747, 145	.....	7, 983, 000	6, 488, 478	5, 076, 107	128, 578	653, 397	1863

NEW HAMPSHIRE.

354, 390	.....	2, 454, 308	1, 068, 145	314, 971	.....	.....	1834
.....	.....	2, 555, 008	1, 347, 124	437, 797	.....	.....	1835
535, 960	.....	2, 663, 308	1, 526, 112	816, 570	.....	.....	1836
790, 175	.....	2, 839, 508	1, 662, 953	1, 147, 374	.....	.....	1837
148, 793	.....	2, 839, 500	1, 111, 074	466, 092	.....	291, 205	1838
187, 961	.....	2, 939, 500	1, 510, 691	522, 036	.....	.....	1839
193, 359	.....	2, 837, 508	1, 088, 750	420, 801	.....	.....	1840
194, 311	.....	2, 735, 000	1, 229, 708	429, 532	.....	.....	1841
177, 071	.....	2, 789, 500	1, 027, 488	371, 234	.....	.....	1842
102, 126	.....	2, 469, 200	916, 147	354, 395	.....	.....	1843
137, 253	.....	2, 008, 298	1, 021, 914	394, 778	.....	.....	1844
136, 187	.....	1, 587, 488	1, 124, 531	696, 492	.....	.....	1845
198, 679	.....	1, 619, 000	1, 375, 985	544, 987	.....	.....	1846
141, 794	.....	1, 738, 500	1, 508, 129	479, 348	.....	.....	1847
161, 711	.....	2, 088, 000	1, 514, 420	440, 332	.....	.....	1848
455, 707	.....	2, 178, 000	1, 508, 608	443, 629	.....	.....	1849
149, 571	.....	2, 203, 950	1, 751, 096	453, 671	.....	.....	1850
175, 157	.....	3, 076, 000	2, 625, 707	743, 857	.....	.....	1852
180, 239	.....	3, 376, 000	3, 021, 579	868, 337	.....	.....	1853
176, 434	.....	3, 626, 000	3, 079, 548	775, 410	.....	.....	1854
236, 411	.....	4, 449, 300	3, 589, 482	958, 474	.....	.....	1855
236, 013	.....	4, 831, 000	3, 677, 689	1, 058, 803	.....	.....	1856
275, 933	.....	5, 041, 000	2, 289, 939	875, 789	.....	.....	1857
294, 423	.....	5, 041, 000	3, 115, 643	1, 063, 920	.....	.....	1858
255, 278	.....	5, 016, 000	3, 271, 183	1, 187, 991	.....	.....	1859
243, 719	.....	4, 981, 000	3, 332, 010	1, 234, 627	.....	.....	1860
318, 106	.....	5, 031, 000	2, 994, 408	1, 378, 853	.....	.....	1861
356, 000	.....	4, 678, 700	4, 192, 034	1, 725, 866	.....	397, 111	1863

Statistics of Sta

MASSACHUSETTS.

Years.	No. of banks.	Principal resources.					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Specl
1803	7	$3, 857, 491	.....	.....	.....	$447, 158	.....
1804	13	6, 054, 574	.....	.....	.....	241, 485	.....
1805	16	6, 298, 181	.....	.....	$13, 000	341, 811	.....
1806	15	7, 058, 166	.....	$30, 213	179, 889	535, 772	.....
1807	16	6, 890, 128	.....	24, 232	183, 631	629, 061	.....
1808	16	7, 432, 700	.....	93, 607	190, 874	494, 742	.....
1809	16	7, 797, 523	.....	308, 822	194, 994	492, 973	.....
1810	15	8, 979, 338	.....	444, 152	211, 185	198, 047	.....
1811	15	10, 102, 574	.....	224, 557	233, 592	327, 265	.....
1812	16	10, 258, 705	.....	468, 277	230, 609	285, 106	.....
1813	16	10, 234, 409	.....	1, 798, 990	266, 239	384, 597	.....
1814	21	13, 454, 290	.....	2, 124, 678	293, 711	682, 483	.....
1815	25	13, 725, 101	.....	126, 095	329, 172	416, 788	.....
1816	25	13, 706, 802	.....	69, 475	367, 015	556, 172	.....
1817	26	12, 647, 088	.....	314, 822	384, 021	718, 878	.....
1818	27	12, 583, 649	.....	359, 172	387, 510	1, 126, 315	.....
1819	28	12, 931, 843	.....	264, 177	423, 414	872. 186	.....
1820	28	13, 529, 660	.....	531, 783	414, 986	873, 681	.....
1821	28	13, 020, 118	.....	1, 422, 440	422, 170	745, 552	.....
1822	33	14, 571, 020	.....	724, 667	431, 102	858, 286	.....
1823	34	15, 638, 247	.....	577, 642	437, 088	721, 292	.....
1824	37	17, 401, 616	.....	1, 715, 617	424, 120	1, 036, 250	.....
1825	41	21, 973, 961	.....	1, 056, 911	440, 020	659, 228	.....
1826	55	23, 617, 660	.....	1, 113, 948	479, 821	1, 011, 790	.....
1827	60	24, 271, 031	.....	1, 310, 000	629, 631	1, 066, 793	.....
1828	61	27, 073, 978	.....	1, 210, 786	640. 998	1, 046, 750	.....
1829	66	28, 590, 896	.....	1, 651, 323	650, 877	1, 236, 178	.....
1830	63	27, 987, 234	.....	2, 191, 087	621, 152	1, 393, 855	.....
1831	70	36, 040, 760	.....	2, 427, 679	683, 307	1, 375, 173	.....
1832	83	38, 889, 727	.....	2, 307, 784	733, 612	1, 201, 930	.....
1833	102	45, 261, 008	.....	3, 363, 716	791, 821	1, 796, 361	.....
1834	103	47, 200, 477	.....	2, 824, 985	867, 762	1, 952, 417	.....
1835	105	48, 342, 020	.....	3, 797, 927	922, 544	2, 097, 798	.....
1836	117	56, 643, 172	.....	5, 126, 901	1, 140, 005	3, 425, 853	.....
1837	129	58, 414, 182	.....	5, 814, 224	1, 155, 721	2, 988, 617	.....
1838	120	48, 206, 809	.....	5, 027, 800	1, 066, 327	2, 359, 387	.....
1839	118	44, 967, 749	.....	3, 773, 458	1, 141, 595	1, 552, 070	.....
1840	115	46, 513, 685	.....	4, 702, 491	1, 169, 803	2, 121, 783	.....
1841	114	47, 553, 960	.....	4, 461, 046	1, 238, 191	2, 314, 436	.....
1842	111	44, 610, 391	.....	3, 415, 084	1, 174, 459	1, 883, 007	.....
1843	103	42, 993, 291	.....	8, 280, 895	1, 181, 886	1, 991, 842	.....
1844	103	48, 770, 975	.....	5, 330, 148	1, 208, 291	2, 393, 376	.....
1845	104	52, 648, 729	.....	4, 902, 907	1, 097, 969	3, 010, 113	.....
1846	105	51, 326, 114	.....	5, 568, 088	1, 098, 000	2, 854, 754	.....
1847	109	57, 260, 933	.....	5, 571, 240	1, 062, 950	3, 263, 463	.....
1848	112	53, 110, 100	.....	3, 469, 034	1, 073, 116	2, 336, 817	.....
1849	119	56, 599, 310	.....	4, 472, 951	1, 126, 162	3, 737, 151	.....
1850	126	63, 330, 024	.....	5, 335, 003	988, 235	4, 048, 521	.....
1851	131	66, 341, 109	.....	6, 550, 232	998, 213	6, 235, 787	.....
1852	137	77, 172, 079	.....	6, 666, 412	1, 090, 463	5, 346, 162	.....
1853	143	87, 187, 177	.....	7, 971, 690	1, 069, 852	7, 340, 461	.....
1854	153	93, 341, 951	.....	8, 225, 682	1, 186, 509	5, 325, 595	.....
1855	169	99, 506, 712	.....	7, 010, 323	1, 281, 602	4, 547, 710	.....
1856	172	101, 132, 792	.....	7, 574, 792	1, 426, 392	5, 248, 380	.....
1857	173	92, 458, 572	.....	5, 522, 088	1, 608, 613	4, 385, 650	.....
1858	174	104, 423, 472	.....	6, 366, 721	1, 584, 885	4, 933, 428	.....
1859	176	109, 435, 512	.....	5, 194, 343	1, 601, 072	5, 183, 459	.....
1860	178	119, 164, 434	.....	3, 966, 726	1, 599, 813	5, 763, 676	.....
1861	183	111, 038, 828	.....	9, 127, 986	1, 626, 404	4, 050, 939	.....
1862	183	127, 592, 511	.....	7, 153, 822	1, 696, 554	9, 355, 035	.....

ous years—Continued.

MASSACHUSETTS.

ipal resources.		Principal liabilities.					Years.
	Other resources.	Capital stock.	Circulation.	Deposits.	Due to banks.	Other liabilities.	
[illegible]	.....	$2,225,262	$1,565,189	$1,522,271	.....	.....	1803
[illegible]	.....	5,012,817	1,695,301	1,122,119	.....	.....	1804
[illegible]	.....	5,460,000	1,553,824	1,021,229	.....	.....	1805
[illegible]	.....	5,485,000	1,613,684	2,036,490	.....	.....	1806
[illegible]	.....	5,560,000	1,481,777	1,713,968	.....	.....	1807
[illegible]	.....	5,960,000	1,038,042	2,548,717	.....	.....	1808
[illegible]	.....	5,960,000	1,334,94[illegible]	2,314,788	.....	.....	1809
[illegible]	.....	6,685,000	2,098,491	2,461,877	.....	.....	1810
[illegible]	.....	6,685,000	2,355,571	3,385,721	.....	.....	1811
[illegible]	.....	7,960,000	2,162,358	4,734,526	.....	.....	1812
[illegible]	.....	8,895,000	2,186,137	6,903,593	.....	.....	1813
[illegible]	.....	11,050,000	2,922,611	9,201,718	.....	.....	1814
[illegible]	.....	11,462,000	2,740,511	4,057,394	.....	.....	1815
[illegible]	.....	11,475,060	2,134,690	2,133,278	.....	.....	1816
[illegible]	.....	9,298,050	2,495,260	3,520,793	.....	.....	1817
[illegible]	.....	9,749,275	2,680,477	2,905,797	.....	.....	1818
[illegible]	.....	10,374,750	2,464,057	2,574,346	.....	.....	1819
[illegible]	.....	10,600,000	2,614,734	3,176,003	.....	.....	1820
[illegible]	.....	9,800,000	3,010,762	5,448,608	.....	.....	1821
[illegible]	.....	10,821,125	3,132,552	3,245,828	.....	.....	1822
[illegible]	.....	11,650,000	3,128,986	3,122,058	.....	.....	1823
[illegible]	.....	12,857,350	3,842,641	5,238,644	.....	.....	1824
[illegible]	.....	14,535,000	4,091,411	2,715,375	$870,564	.....	1825
[illegible]	.....	16,649,996	4,549,814	2,636,735	1,044,244	.....	1826
[illegible]	.....	18,269,750	4,936,442	2,991,883	1,050,307	.....	1827
[illegible]	.....	19,337,800	4,884,538	2,063,072	1,107,367	.....	1828
[illegible]	.....	20,420,000	4,747,784	2,545,233	1,566,203	.....	1829
[illegible]	.....	19,295,000	5,124,090	3,574,947	2,128,576	.....	1830
[illegible]	.....	21,439,800	7,739,317	4,401,965	2,477,615	.....	1831
[illegible]	.....	24,520,200	7,122,850	2,938,970	1,933,904	.....	1832
[illegible]	.....	28,236,250	7,889,110	3,716,182	2,881,447	.....	1833
[illegible]	.....	29,409,450	7,650,147	13,308,059	2,393,301	.....	1834
[illegible]	.....	30,410,000	9,430,358	12,921,701	3,490,098	.....	1835
[illegible]	.....	34,478,110	10,892,249	8,784,516	5,063,887	....	1836
[illegible]	.....	38,280,000	10,273,119	14,059,449	5,721,970	.....	1837
[illegible]	.....	34,630,000	9,400,513	9,621,217	3,526,687	.....	1838
[illegible]	.....	34,485,600	7,875,322	6,728,717	2,428,021	.....	1839
[illegible]	.....	33,750,000	9,112,882	8,636,923	3,961,806	.....	1840
[illegible]	.....	33,360,000	9,509,112	7,144,899	4,413,506	$1,459,821	1841
[illegible]	.....	32,631,060	8,049,906	6,130,164	3,307,011	1,326,238	1842
[illegible]	.....	31,089,800	9,219,267	10,213,887	8,195,813	714,597	1843
[illegible]	.....	30,020,000	12,183,158	12,234,304	5,066,787	796,800	1844
[illegible]	.....	30,970,000	14,339,686	11,668,133	5,046,120	1,083,218	1845
[illegible]	.....	31,160,000	14,591,914	9,459,375	5,285,015	901,271	1846
[illegible]	.....	32,113,150	17,196,362	10,265,555	7,263,202	764,715	1847
[illegible]	.....	32,985,000	13,196,029	8,094,970	4,083,650	470,014	1848
[illegible]	.....	34,630,011	15,700,935	10,621,733	4,720,815	.....	1849
[illegible]	.....	36,925,050	17,005,826	11,176,827	6,549,929	442,084	1850
[illegible]	.....	38,265,000	19,694,698	13,839,903	7,001,921	.....	1851
[illegible]	.....	43,270,500	21,172,360	15,067,204	8,608,238	474,051	1852
[illegible]	.....	49,050,175	25,620,472	19,007,651	8,593,442	.....	1853
[illegible]	.....	54,492,660	24,803,758	19,346,595	6,930,099	.....	1854
[illegible]	.....	58,632,350	23,116,025	21,973,260	5,947,836	.....	1855
[illegible]	.....	58,598,800	26,544,315	24,369,126	4,807,602	.....	1856
[illegible]	.....	60,319,720	18,104,827	17,631,190	4,106,694	1,343,948	1857
[illegible]	.....	61,819,825	20,839,438	32,076,006	7,654,235	.....	1858
[illegible]	.....	64,519,200	22,086,921	29,249,038	6,937,042	.....	1859
[illegible]	.....	66,482,050	25,012,745	30,246,523	8,960,681	.....	1860
[illegible]	.....	67,344,200	19,517,306	33,956,711	8,000,526	5,902,598	1861
[illegible]	.....	67,544,200	28,957,630	44,737,490	17,413,850	5,796,224	1862

Statistics of Sta

VERMONT.

Years.	No. of banks.	Principal resources.					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Spec
1834	17	$1,870,813	$10,000	$355,079	$15,485	$66,442	
1836	19	2,594,675	.....	46,609	40,502	126,048	
1837	19	2,405,249	10,000	431,693	33,728	53,793	
1838	19	2,705,367	.....	11,846	36,699	118,196	
1839	19	2,888,812	5,160	8,125	38,975	92,684	
1840	17	2,011,296	.....	373,343	38,126	74,041	
1841	17	2,121,581	4,500	594,718	41,521	82,777	
1842	17	1,832,497	157	245,905	42,043	72,176	
1843	16	1,863,290	.....	598,711	40,736	86,591	.....
1844	17	2,225,245	.....	700,802	.....	154,471	.....
1845	17	2,314,929	.....	359,492	60,323	68,723	.....
1846	17	2,449,678	25,000	466,624	73,042	66,162	.....
1847	18	2,908,567	.....	867,523	71,510	158,791	.....
1848	21	2,831,587	60,000	502,247	62,887	78,552	
1849	24	3,613,227	40,998	648,421	89,125	151,049	.....
1850	27	4,423,719	40,500	1,001,789	94,497	127,637	
1851	31	5,566,193	10,150	745,819	99,698	122,003	.....
1852	32	5,660,724	63,098	1,104,862	101,086	168,685	
1853	33	6,840,932	117,125	1,301,033	104,768	185,999	.....
1854	40	6,572,951	140,864	1,079,686	136,115	125,902	
1855	42	6,710,928	151,875	1,150,362	133,237	54,556	
1856	41	7,302,951	114,589	1,142,104	135,268	43,146	
1857	41	7,905,711	39,991	926,326	136,582	122,923	
1858	41	6,392,992	106,500	701,545	222,560	41,780	
1859	46	6,946,523	176,400	1,167,602	190,565	69,435	
1860	44	6,748,500	190,372	1,299,595	174,736	58,558	
1861	40	6,013,730	82,741	753,250	167,380	.....	
1862	40	7,124,697	81,131	2,892,057	171,761	.....	

RHODE ISLAND.

1834	58	9,607,285	234,980	262,859	200,725	261,109	.....
1835	61	11,085,543	149,752	290,290	171,680	379,618	.....
1837	62	13,401,344	143,362	451,978	198,056	430,426	.....
1838	62	12,612,721	109,276	604,631	.....	447,807	.....
1839	62	12,895,325	119,740	519,254	.....	342,409	.....
1840	62	12,561,215	.....	312,937	322,225	283,308	.....
1841	62	12,194,485	.....	603,938	.....	318,998	.....
1842	62	12,562,785	111,548	366,799	224,380	277,018	.....
1843	62	11,779,080	135,845	540,681	236,927	323,995	.....
1844	61	12,621,542	173,740	1,255,179	228,260	526,350	.....
1845	61	13,714,255	192,763	671,878	252,490	395,425	.....
1846	61	14,151,267	192,601	607,828	227,078	400,315	.....
1847	62	14,558,863	221,130	563,142	221,558	342,461	.....
1848	62	14,501,940	221,716	564,100	231,752	532,936	.....
1849	63	14,684,877	145,489	539,452	232,412	451,364	.....
1850	63	15,492,547	151,277	441,164	283,344	537,761	.....
1851	69	17,871,385	119,704	.....	271,541	626,305	.....
1852	71	18,737,093	115,833	948,313	258,923	726,039	.....
1853	77	22,844,911	121,414	1,004,863	264,812	844,329	.....
1854	87	25,233,304	111,988	932,619	262,164	880,724	.....
1855	92	26,385,458	131,072	1,242,362	323,092	1,157,251	.....
1856	98	28,679,343	128,539	1,255,322	478,652	1,281,754	.....
1857	93	25,823,152	145,129	1,410,675	527,787	860,778	.....
1858	83	24,065,894	161,309	1,700,185	536,403	755,049	.....
1859	90	25,131,150	161,309	1,491,522	536,403	802,660	.....
1860	91	26,719,877	214,102	1,143,591	604,015	974,620	.....
1861	90	27,980,865	195,234	846,333	613,747	966,079	.....
1862	90	26,560,718	496,638	1,041,048	683,188	887,274	.....
1863	88	30,579,988	983,313	2,081,620	752,294	1,361,309	.....

rious years—Continued.

VERMONT.

ipal resources. Other resources.	Principal liabilities. Capital stock.	Circulation.	Deposits.	Due to banks.	Other liabilities.	Years.
.....	$921, 815	$1, 463, 713	$180, 792	$2, 082	.....	1834
.....	1, 125, 624	2, 086, 860	348, 875	23, 874	$26, 701	1836
.....	1, 274, 970	1, 457, 441	282, 283	44, 112	.....	1837
.....	1, 304, 530	2, 043, 843	330, 772	4, 973	.....	1838
.....	1, 325, 530	1, 966, 812	308, 349	16, 867	.....	1839
.....	1, 196, 770	1, 099, 784	238, 574	.....	.....	1840
$15, 408	1, 116, 026	1, 599, 458	217, 373	14, 438	.....	1841
11, 139	1, 153, 997	848, 491	217, 177	14, 428	.....	1842
26, 095	1, 120, 000	1, 287, 369	223, 439	1, 802	.....	1843
91, 566	1, 137, 500	1, 743, 807	289, 079	.....	.....	1844
33, 329	1, 138, 360	1, 400, 617	261, 837	25, 988	.....	1845
32, 512	1, 161, 080	1, 559, 832	329, 723	10, 259	.....	1846
.....	1, 287, 442	2, 353, 651	394, 560	977	.....	1847
.....	1, 596, 695	1, 733, 482	273, 477	12, 252	.....	1848
1, 105	1, 826, 975	2, 322, 962	330, 195	21, 448	.....	1849
.....	2, 197, 240	2, 856, 027	546, 703	32, 984	.....	1850
.....	2, 603, 112	3, 377, 027	627, 777	90, 455	.....	1851
15, 9?6	2, 721, 168	3, 779, 131	872, 420	31, 171	.....	1852
16, 324	2, 914, 040	4, 764, 439	734, 216	22, 136	.....	1853
85, 132	3, 275, 656	3, 986, 709	745, 170	15, 715	979	1854
49, 428	3, 603, 460	3, 704, 341	801, 039	4, 788	7, 647	1855
52, 831	3, 856, 946	3, 970, 720	797, 535	7, 348	317	1856
17, 185	4, 028, 740	4, 275, 517	746, 557	1, 639	.....	1857
73, 954	4, 082, 416	3, 024, 141	615, 874	5, 441	1, 443	1858
176, 412	4, 029, 240	3, 882, 983	787, 834	19, 132	3, 780	1859
168, 662	3, 872, 642	3, 784, 673	814, 623	15, 042	.....	1860
.....	3, 916, 000	2, 522, 687	715, 207	.....	61, 177	1861
211, 460	3, 911, 000	5, 621, 851	925, 627	.....	1, 117, 383	1862

RHODE ISLAND.

18, 440	8, 041, 132	1, 251, 435	2, 273, 237	153, 891	.....	1834
18, 078	8, 750, 581	1, 644, 289	1, 699, 089	189, 486	.....	1835
23, 942	9, 837, 171	1, 864, 132	2, 113, 270	603, 974	.....	1837
*309, 979	9, 852, 353	2, 154, 524	1, 395, 466	650, 667	.....	1838
*272, 809	9, 868, 773	1, 886, 108	1, 554, 905	875, 296	.....	1839
.....	9, 880, 500	1, 719, 230	818, 470	546, 856	583, 748	1840
233, 397	9, 823, 558	1, 565, 880	1, 455, 682	518, 615	.....	1841
29, 605	10, 041, 203	1, 666, 846	693, 046	434, 980	551, 952	1842
24, 744	11, 063, 843	1, 415, 203	808, 534	413, 874	261, 349	1843
22, 637	10, 133, 213	2, 886, 570	1, 577, 266	803, 889	125, 032	1844
25, 890	10, 244, 370	2, 670, 306	1, 407, 466	623, 561	117, 012	1845
24, 614	10, 665, 402	2, 534, 309	1, 292, 854	736, 285	104, 356	1846
76, 225	10, 803, 987	2, 619, 154	1, 376, 136	689, 710	194, 202	1847
16, 124	10, 037, 241	2, 698, 495	1, 260, 499	620, 323	149, 833	1848
12, 856	11, 161, 996	2, 543, 444	1, 335, 648	488, 897	140, 913	1849
13, 461	11, 716, 337	2, 553, 865	1, 488, 596	650, 560	138, 773	1850
50, 996	9, 418, 810	3, 076, 593	1, 910, 018	934, 210	.....	1851
22, 757	14, 037, 441	3, 322, 314	2, 174, 883	892, 108	.....	1852
28, 145	15, 917, 429	4, 895, 529	2, 238, 856	1, 062, 615	362, 729	1853
35, 429	17, 511, 162	5, 035, 073	2, 772, 367	1, 046, 658	329, 425	1854
70, 285	18, 682, 802	5, 404, 104	2, 914, 596	1, 192, 449	357, 539	1855
70, 133	20, 275, 899	5, 521, 909	3, 141, 657	1, 475, 221	659, 703	1856
50, 760	20, 334, 777	3, 192, 661	2, 510, 108	1, 661, 204	381, 402	1857
93, 365	20, 070, 741	2, 644, 195	2, 624, 226	1, 150, 667	296, 889	1858
93, 365	20, 321, 069	3, 318, 681	3, 130, 475	936, 081	296, 889	1859
100, 223	20, 865, 569	3, 558, 295	3, 553, 104	1, 022, 277	.....	1860
140, 548	21, 070, 619	3, 772, 241	2, 986, 956	1, 396, 184	818, 714	1861
195, 100	21, 234, 529	3, 306, 530	3, 742, 171	965, 208	1, 244, 883	1862
206, 435	20, 890, 129	6, 413, 404	5, 376, 414	1, 605, 121	1, 127, 893	1863

* Includes real estate.

Statistics of State banks

CONNECTICUT.

Years.	No. of banks.	Principal resources.					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Specie funds.
1834	28	$8, 307, 824	$365, 000	$702, 979	$169, 466	$37, 724	$1, 119, 417
1835	31	8, 899, 656	365, 000	846, 648	176, 521	52, 632	1, 249, 408
1836	31	11, 736, 163	383, 700	582, 703	191, 056	63, 094	1, 770, 118
1837	31	13, 246, 945	416, 016	941, 314	175, 893	296, 725	.....
1838	31	9, 769, 286	562, 871	730, 283	194, 097	250, 775	.....
1839	31	12, 226, 947	567, 269	846, 152	238, 794	223, 190	.....
1840	31	10, 428, 630	538, 300	902, 028	287, 324	161, 245	.....
1841	31	10, 944, 675	565, 025	1, 192, 403	330, 011	171, 258	.....
1842	31	10, 683, 413	718, 860	635, 693	368, 849	206, 728	.....
1843	31	9, 798, 392	837, 974	948, 380	402, 419	179, 274	.....
1844	31	10, 842, 955	656, 466	1, 360, 905	448, 150	257, 561	.....
1845	32	12, 315, 387	381, 859	1, 041, 717	403, 603	264, 405	.....
1846	32	13, 031, 865	250, 124	1, 416, 893	366, 958	276, 758	.....
1847	32	12, 781, 857	301, 901	1, 250, 410	349, 044	227, 481	43, 139
1848	33	13, 424, 654	505, 978	1, 692, 179	329, 407	227, 603	54, 978
1849	36	14, 043, 096	275, 904	1, 470, 853	332, 745	196, 268	58, 347
1850	37	14, 510, 178	427, 935	1, 498, 815	335, 347	221, 378	85, 846
1852	51	20, 572, 263	336, 714	2, 540, 700	418, 232	316, 668	172, 697
1853	53	24, 601, 165	644, 962	1, 890, 685	384, 800	436, 538	202, 204
1854	63	28, 292, 321	1, 298, 677	2, 205, 068	386, 212	459, 502	206, 921
1855	68	23, 704, 458	1, 391, 218	2, 272, 606	375, 612	341, 754	241, 220
1856	71	28, 511, 149	1, 216, 630	3, 432, 975	453, 132	367, 319	246, 248
1857	74	33, 108, 527	946, 749	2, 651, 143	820, 241	443, 900	270, 722
1858	76	26, 799, 430	938, 755	2, 584, 819	1, 085, 173	273, 381	262, 505
1859	74	27, 856, 785	1, 267, 406	2, 994, 958	1, 915, 047	326, 617	255, 844
1860	74	30, 518, 689	1, 104, 343	2, 904, 963	922, 817	373, 853	262, 065
1862	75	27, 086, 326	2, 828, 612	4, 359, 577	1, 351, 519	404, 923	433, 222
1868	75	29, 873, 190	5, 746, 321	6, 532, 478	1, 538, 841	392, 236	753, 534

NEW YORK.

1834	78	57, 689, 704	395, 309	9, 560, 018	1, 580, 701	6, 688, 734	.....
1835	84	61, 968, 094	551, 568	12, 241, 905	1, 594, 937	6, 805, 045	670, 363
1836	86	72, 826, 111	803, 159	15, 991, 168	1, 811, 925	10, 237, 574	1, 277, 886
1837	98	79, 313, 188	1, 794, 152	18, 832, 254	2, 263, 857	12, 487, 610	3, 968, 646
1838	95	60, 999, 770	2, 795, 207	13, 196, 195	2, 356, 249	3, 616, 918	618, 277
1839	96	68, 300, 486	911, 623	14, 122, 940	2, 557, 655	3, 907, 137	2, 838, 694
1840	96	52, 788, 206	3, 653, 170	6, 543, 125	2, 937, 695	4, 401, 400	2, 310, 161
1841	95	54, 691, 163	4, 630, 392	10, 061, 002	3, 588, 132	4, 922, 764	2, 188, 565
1842	103	56, 338, 685	8, 182, 629	8, 961, 819	5, 790, 057	5, 809, 538	1, 634, 472
1843	107	52, 022, 260	12, 446, 083	7, 700, 044	3, 848, 725	4, 888, 987	4, 888, 897
1844	142	70, 025, 734	11, 052, 458	10, 267, 207	4, 072, 661	2, 275, 172	4, 502, 479
1845	148	70, 793, 354	10, 244, 043	7, 684, 850	3, 894, 778	2, 387, 008	4, 839, 886
1846	150	75, 555, 533	11, 150, 464	10, 181, 286	3, 629, 471	2, 503, 174	6, 370, 372
1847	149	73, 502, 744	11, 408, 912	11, 161, 808	3, 601, 249	2, 610, 790	7, 554, 202
1848	171	77, 162, 485	12, 581, 625	8, 829, 581	3, 608, 151	3, 338, 354	6, 118, 086
1849	179	81, 911, 412	12, 451, 637	8, 561, 090	3, 446, 867	2, 344, 140	6, 385, 062
1850	189	95, 637, 807	12, 113, 205	12, 577, 958	3, 745, 579	2, 453, 919	9, 259, 681
1851	202	108, 229, 412	14, 035, 547	16, 943, 569	3, 350, 249	2, 852, 019	11, 345, 041
1852	232	111, 753, 472	19, 363, 937	14, 717, 895	4, 012, 003	2, 622, 670	12, 235, 862
1853	257	141, 458, 233	16, 128, 301	13, 800, 955	4, 262, 480	16, 134, 610	.....
1854	312	203, 008, 077	21, 453, 585	11, 529, 939	5, 272, 690	3, 488, 890	18, 175, 670
1855	329	163, 216, 392	20, 820, 653	12, 475, 292	5, 178, 831	3, 665, 954	16, 453, 329
1856	338	192, 161, 111	20, 590, 150	12, 665, 517	5, 857, 537	2, 958, 038	18, 096. 545
1857	311	205, 892, 499	24, 027, 533	12, 179, 169	6, 868, 945	2, 935, 205	22, 678, 628
1858	294	162, 807, 376	22, 623, 755	11, 726, 973	7, 423, 614	1, 857, 658	14, 130, 673
1859	300	200, 577, 198	25, 268, 884	15, 169, 559	8, 264, 425	2, 044, 765	18, 436, 967
1860	303	200, 351, 332	26, 897, 874	12, 524, 249	8, 725, 526	2, 261, 723	17, 376, 750
1861	306	209, 721, 800	29, 605, 318	13, 962, 096	8, 827, 331	2, 287, 843	16, 044, 322
1862	302	198, 058, 966	56, 278, 059	18, 798, 709	9, 219, 278	2, 121, 735	18, 995, 773
1863	308	178, 922, 536	118, 942, 719	27, 684, 461	9, 614, 972	17, 040, 941	33, 103, 776

various years—Continued.

CONNECTICUT.

Principal resources.		Principal liabilities.					Years.
a.	Other resources.	Capital stock.	Circulation.	Deposits.	Due to banks.	Other liabilities.	
0	$13,652	$6,851,909	$2,407,496	$1,167,964	.....	.....	1834
8	16,904	7,350,766	2,685,400	1,257,030	$25,673	$2,000	1835
	139,454	8,519,368	3,874,212	1,465,977	488,793	153,124	1836
	56,019	8,744,697	3,908,325	1,484,966	639,824	288,130	1837
	250,205	8,754,467	1,920,552	869,801	224,378	69,565	1838
	286,351	8,832,223	3,987,815	1,285,867	307,567	56,059	1839
	63,402	8,806,204	2,325,589	863,526	293,765	80,987	1840
	160,149	8,826,382	2,784,721	1,182,583	364,819	96,275	1841
	443,548	8,876,317	2,555,638	1,062,725	337,656	89,569	1842
	292,428	8,580,393	2,379,947	1,061,944	216,601	70,414	1843
	441,975	8,292,238	3,490,963	1,847,447	347,939	.....	1844
	399,932	8,359,748	4,102,444	1,969,801	317,392	.....	1845
	268	8,409,544	4,565,466	1,893,273	362,128	.....	1846
	332,542	8,605,742	4,437,631	1,782,921	245,816	7,809	1847
	.....	8,726,381	4,891,265	2,023,721	299,397	10,830	1848
	787	8,928,264	4,511,570	1,831,291	378,403	287,249	1849
	.....	9,152,801	4,888,029	2,251,525	380,691	299,671	1850
	5,283	12,509,807	7,118,625	3,472,210	642,637	1,423,419	1852
	713,414	13,164,594	10,224,441	3,542,935	716,770	829,581	1853
	564,522	15,597,891	11,219,566	3,910,160	1,008,655	1,022,940	1854
	673,037	17,147,385	6,871,102	3,433,081	945,844	482,975	1855
	488,138	18,913,372	9,197,762	4,090,835	875,287	911,458	1856
	614,763	19,923,553	10,590,421	4,688,843	1,020,711	1,503,135	1857
	877,000	20,917,168	5,380,247	4,140,088	684,997	893,155	1858
	799,244	21,512,176	7,561,519	5,574,900	926,308	5,808	1859
	832,228	21,606,997	7,702,436	5,506,507	1,166,778	153,916	1860
	123,261	21,794,937	6,918,018	6,142,754	964,752	2,296,834	1862
	2,209,387	21,812,943	13,842,758	8,890,237	1,387,274	2,363,781	1863

NEW YORK.

.....	27,755,264	17,820,402	19,119,338	10,590,265	.....	1834
27,813	30,481,460	16,199,505	20,088,685	16,551,841	4,886,845	1835
442,696	31,281,461	21,127,927	29,532,616	19,783,482	4,068,891	1836
1,123,225	37,101,460	24,198,000	30,883,179	20,462,823	7,078,167	1837
6,012,661	36,611,460	12,432,478	15,895,684	15,221,487	6,142,047	1838
1,139,662	36,801,460	19,373,149	18,370,044	15,344,098	4,587,600	1839
1,081,967	36,801,460	10,629,514	16,473,235	7,055,584	3,773,355	1840
861,643	36,401,460	15,225,056	17,053,279	10,374,682	2,937,485	1841
.....	45,283,453	14,559,993	17,473,200	9,702,055	1,631,948	1842
770,372	43,950,137	12,031,871	19,313,826	12,072,679	1,495,888	1843
679,039	43,649,887	16,335,401	32,229,293	15,610,654	1,953,435	1844
595,052	43,674,146	18,513,402	27,840,600	11,501,102	2,095,632	1845
313,536	42,956,489	20,926,930	33,279,752	14,843,359	1,495,343	1846
172,540	43,075,287	21,166,250	34,197,967	15,128,305	556,770	1847
68,368	43,908,746	23,047,826	31,981,407	13,273,620	767,682	1848
537,821	44,362,869	22,509,982	33,849,963	12,778,245	1,854,426	1849
464,040	47,361,325	24,634,385	42,030,384	18,498,239	2,945,132	1850
1,772,616	49,866,220	27,926,263	53,092,447	25,878,059	3,877,770	1851
715,178	59,026,740	27,311,954	56,211,535	19,083,264	4,869,099	1852
1,067,022	62,207,216	29,934,657	70,474,394	30,303,446	9,689,181	1853
151,528	79,018,980	32,573,189	75,554,481	20,227,967	5,848,627	1854
767,642	83,773,288	31,507,780	84,970,840	21,081,456	4,731,884	1855
.....	85,589,590	31,340,003	88,852,395	26,045,439	3,615,502	1856
.....	96,381,301	34,019,633	96,907,970	29,014,125	6,767,333	1857
467,855	107,449,143	23,899,964	83,043,353	21,268,562	2,529,656	1858
397,330	110,258,480	28,507,990	110,465,798	35,134,049	2,824,618	1859
1,418	111,441,320	29,959,506	104,070,273	28,807,429	3,059,277	1860
430,449	111,821,957	28,239,950	114,845,372	29,492,678	9,572,786	1861
2,179,913	109,403,379	30,553,020	146,215,488	34,431,615	14,152,658	1862
2,094,397	108,668,297	39,182,819	200,824,756	57,389,106	19,047,084	1863

Statistics of State banks

NEW JERSEY.

Years.	No. of banks.	Principal resources.					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Specie funds.
1835	24	$43, 189	.....	.....	$28, 528	.....	$8, 736
1837	25	6, 700, 072	$70, 845	$669, 211	150, 513	$344, 560	.....
1838	28	8, 029, 700	2, 438, 001	645, 909	307, 738	324, 396	.....
1839	22	6, 725, 742	3, 002, 297	1, 857, 700	286, 889	374, 449	.....
1840	26	4, 933, 780	25, 128	710, 475	324, 989	257, 052	.....
1841	26	5, 315, 936	40, 098	1, 138, 043	343, 696	400, 720	.....
1842	25	5, 252, 403	16, 770	700, 600	326, 408	233, 931	75, 413
1843	26	4, 564, 002	16, 545	539, 131	349, 256	181, 346	16, 810
1844	26	5, 016, 079	19, 138	738, 428	351, 841	230, 147	4, 179
1845	26	5, 509, 996	61, 967	720, 324	421, 190	233, 254	153, 780
1846	26	6, 017, 282	88, 818	1, 006, 738	387, 887	307, 409	.....
1847	26	6, 170, 469	77, 812	1, 081, 294	419, 683	286, 974	68, 833
1848	24	6, 292, 288	100, 720	1, 011, 913	288, 520	301, 136	9, 500
1849	25	5, 887, 225	87, 932	1, 164, 288	271, 440	287, 142	2, 064
1850	24	6, 377, 034	45, 200	1, 100, 162	292, 730	383, 008	.....
1851	26	7, 237, 451	42, 432	1, 304, 607	267, 991	417, 488	.....
1852	29	8, 399, 262	636, 416	569, 372	254, 387	.....	.....
1854	38	10, 663, 627	974, 895	432, 378	267, 804	42, 685	32, 849
1855	32	9, 177, 334	821, 964	1, 810, 707	240, 921	418, 342	.....
1856	35	10, 999, 919	760, 697	1, 639, 249	265, 228	502, 949	.....
1857	46	13, 380, 085	581, 773	2, 237, 204	224, 711	710, 072	.....
1858	47	11, 364, 319	721, 098	1, 609, 817	344, 045	494, 197	.....
1859	46	12, 449, 460	785, 523	2, 223, 935	421, 793	578, 006	.....
1860	49	14, 909, 174	962, 911	2, 395, 028	446, 202	662, 196	.....
1861	50	13, 864, 045	899, 831	1, 853, 151	469, 724	533, 669	.....
1862	51	12, 796, 026	1, 502, 518	2, 752, 954	468, 057	549, 722	.....
1863	52	15, 767, 274	5, 193, 689	4, 633, 317	441, 181	1, 329, 392	.....

PENNSYLVANIA.

1834	41	31, 587, 030	1, 390, 074	2, 636, 166	1, 211, 878	2, 678, 175	.....
1835	41	28, 395, 900	2, 106, 819	2, 600, 044	1, 633, 159	2, 366, 852	.....
1836	44	35, 987, 776	1, 621, 018	2, 834, 073	1, 699, 570	3, 971, 270	.....
1837	49	44, 601, 933	1, 551, 908	4, 697, 053	1, 740, 242	4, 147, 647	.....
1838	48	38, 231, 265	1, 345, 312	8, 111, 982	1, 890, 647	3, 523, 562	.....
1839	49	37, 613, 266	1, 288, 315	3, 653, 815	1, 705, 682	3, 483, 977	.....
1840	49	34, 806, 841	1, 381, 319	2, 682, 823	1, 713, 758	2, 668, 141	.....
1841	49	28, 181, 460	4, 400, 214	4, 708, 176	1, 782, 922	2, 929, 009	422, 356
1842	49	27, 747, 503	4, 846, 087	4, 588, 496	1, 879, 960	3, 013, 395	589, 509
1843	48	17, 934, 372	3, 474, 158	1, 338, 769	1, 555, 790	1, 696, 488	998, 663
1844	46	19, 130, 127	3, 278, 154	2, 610, 029	1, 813, 640	2, 118, 447	1, 796, 996
1845	47	25, 646, 533	2, 519, 824	2, 589, 358	1, 544, 324	1, 886, 731	1, 244, 755
1846	46	28, 912, 133	2, 784, 654	2, 660, 625	1, 420, 780	2, 097, 973	1, 680, 760
1847	46	27, 435, 662	2, 412, 921	2, 797, 214	1, 749, 231	2, 293, 065	5, 736, 660
1848	47	33, 870, 857	2, 367, 204	3, 904, 847	1, 345, 305	3, 039, 446	2, 305, 639
1849	45	29, 296, 076	2, 383, 272	3, 131, 245	1, 267, 909	2, 298, 445	2, 132, 056
1850	47	34, 927, 469	1, 684, 099	3, 023, 601	1, 232, 832	2, 802, 118	2, 315, 383
1851	53	37, 154, 953	1, 699, 868	4, 663, 193	1, 008, 534	2, 519, 619	2, 088, 091
1852	54	36, 398, 246	1, 501, 965	3, 808, 438	998, 970	2, 436, 147	930, 713
1554	61	48, 656, 884	1, 141, 649	5, 375, 738	1, 007, 843	3, 804, 410	3, 879, 190
1855	64	48, 641, 393	2, 153, 492	4, 840, 118	1, 159, 740	3, 769, 420	3, 927, 919
1856	71	52, 549, 199	2, 714, 232	5, 647, 642	1, 128, 674	4, 460, 673	155, 376
1857	71	55, 287, 234	2, 301, 626	5, 143, 330	1, 206, 569	5, 719, 234	1, 593, 696
1858	76	49, 149, 323	2, 569, 119	3, 773, 227	1, 353, 285	4, 814, 978	75, 829
1859	87	46, 825, 366	2, 954, 443	4, 418, 436	1, 423, 253	834, 194	3, 349, 824
1860	90	50, 327, 157	2, 513, 674	3, 073, 210	1, 719, 136	4, 277, 399	.....
1861	89	55, 327, 472	2, 377, 774	4, 548, 839	1, 765, 255	.....	4, 912, 286
1862	111	46, 749, 190	10, 231, 700	4, 700, 260	1, 858, 300	3, 666, 130	446, 186
1863	94	47, 248, 090	18, 073, 296	11, 020, 598	1, 844, 612	8, 608, 798	8, 793, 957

r various years—Continued.

NEW JERSEY.

Principal resources.		Principal liabilities.					Years.
ecie.	Other resources.	Capital stock	Circulation.	Deposits.	Due to banks.	Other liabilities.	
.....	.....	$50,000	$30,247	$20,532	.....	$1,000	1835
36,132	$3,028	3,970,090	1,755,829	1,139,827	$338,512	532,032	1837
15,992	380,117	4,997,012	1,345,241	820,805	495,993	4,365,176	1838
53,778	421,882	4,009,930	1,795,188	847,435	157,639	5,796,356	1839
4,807	42,693	3,822,607	1,415,708	808,708	207,020	26,021	1840
86,049	60,243	3,834,816	2,099,069	1,074,843	211,307	.....	1841
9,859	25,255	3,763,951	1,599,143	1,066,566	163,351	.....	1842
2,269	44,375	3,634,298	1,079,479	875,020	140,992	14,000	1843
6,801	92,673	3,623,886	1,569,235	1,224,895	141,397	9,221	1844
5,871	45,234	3,620,481	1,988,041	1,483,082	149,769	8,400	1845
4,960	21,644	3,596,048	2,304,371	1,822,364	192,619	900	1846
5,790	29,407	3,721,286	2,553,188	1,821,837	191,583	12,400	1847
3,387	24,090	3,309,261	2,722,541	1,718,847	212,437	11,818	1848
5,624	12,088	3,497,061	2,420,714	1,650,986	223,522	4,280	1849
1,689	11,379	3,565,288	2,548,351	1,894,237	298,560	.....	1850
1,885	134,336	3,754,900	3,046,038	2,362,332	373,407	.....	1851
2,507	.....	4,325,115	3,126,083	2,824,480	433,230	.....	1852
5,533	224,448	5,147,741	4,917,412	4,133,454	486,561	.....	1854
4,452	158,396	5,314,885	3,552,585	3,290,462	483,875	.....	1855
6,659	71,587	5,682,262	4,285,079	3,994,541	616,321	.....	1856
9,926	288,296	6,582,770	4,759,855	4,891,970	1,438,658	.....	1857
8,851	288,802	7,494,912	3,395,936	3,696,605	507,077	80,763	1858
2,211	391,194	7,359,122	4,054,770	4,239,235	770,935	.....	1859
4,700	590,884	7,844,412	4,811,832	5,741,465	1,141,664	.....	1860
4,990	2,353,059	8,246,944	4,164,799	5,117,817	559,579	.....	1861
5,003	98,524	8,258,912	3,927,535	5,687,923	450,572	1,552,760	1862
7,864	96,292	8,187,162	8,172,398	9,599,269	853,193	1,503,792	1863

PENNSYLVANIA.

.....	17,061,944	10,366,232	9,819,140	2,720,349	.....	1834
11,344	17,737,064	7,569,561	8,965,311	3,722,479	615,510	1835
43,477	18,858,482	10,932,023	13,347,977	4,097,333	434,844	1836
2,178,211	23,750,338	13,794,014	12,902,251	7,224,953	1,411,498	1837
2,782,433	24,745,404	10,569,649	8,786,192	8,032,787	3,996,340	1838
2,317,603	23,866,211	11,384,151	8,100,675	3,819,604	3,157,791	1839
3,944,911	24,206,405	9,338,636	7,524,387	2,015,220	3,576,544	1840
3,725,078	23,120,730	6,983,085	9,833,476	4,885,611	3,447,292	1841
4,482,341	23,007,622	8,307,458	11,755,019	4,344,976	1,342,254	1842
4,405,537	18,638,743	6,217,364	7,677,866	1,738,853	429,831	1843
3,718,592	15,195,857	6,846,741	11,334,202	2,707,421	83,211	1844
2,197,300	14,587,226	9,208,530	13,183,585	2,674,677	28,000	1845
1,643,591	14,871,837	10,029,366	13,564,248	3,218,779	58,683	1846
4,912,814	20,806,064	11,230,092	12,560,287	3,419,161	212,272	1847
1,809,224	16,192,258	14,336,196	15,110,433	4,301,091	291,179	1848
1,241,410	16,011,830	10,083,098	12,727,700	3,316,543	89,042	1849
2,393,114	17,182,174	11,405,455	15,701,150	3,965,873	128,234	1850
2,099,549	18,675,487	11,990,862	17,944,032	5,869,691	515,975	1851
2,399,936	18,895,187	11,993,456	16,132,749	4,148,640	351,448	1852
652,756	19,768,864	17,420,348	22,747,991	4,640,970	36,647	1854
599,662	19,864,825	16,739,069	21,076,464	3,930,665	2,716,872	1855
678,018	22,026,596	16,883,199	25,340,814	4,955,485	96,792	1856
303,730	23,609,344	17,368,096	27,593,534	4,215,515	127,059	1857
244,120	25,691,439	11,610,458	18,924,113	5,847,970	80,706	1858
453,521	24,565,805	11,980,480	26,054,568	4,569,625	429,167	1859
685,561	25,565,582	13,132,892	26,167,843	3,837,554	975,192	1860
1,045,641	25,808,553	15,830,033	27,032,104	4,118,925	1,073,159	1861
2,102,186	26,135,630	16,384,643	28,986,370	3,979,824	6,707,008	1862
5,994,876	25,917,650	27,689,504	43,038,218	8,447,311	5,899,983	1863

DELAWARE.

Years.	No. of banks.	Principal resources.					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Sp
1836	3	$1,232,830	$157,731	$251,519	$89,275	$96,138	...
1837	4	1,470,687	193,126	277,284	83,035	88,372	...
1838	4	1,557,969	193,333	269,496	89,131	118,142	...
1839	4	1,643,249	188,164	209,814	78,966	158.497	...
1841*	3	1,472,464	59,411	395,082	66,918	106,604	...
1842*	3	1,516,347	44,473	179,278	74,296	105,250	...
1843*	3	1,332,901	29.921	81,579	75,843	54,896	...
1844*	3	1,317,671	30,321	117,963	71,573	51,645	...
1845*	3	1,430,515	22,111	160,562	80,648	68,042	...
1846*	3	1,550,321	27,753	226,454	86,265	75,404	...
1847*	2	504,819	6,397	75,441	20,843	30,770	...
1848*	2	561,081	26,232	95,164	20,843	15,037	...
1849*	2	539,997	5,692	149,645	20,857	22,947	...
1850*	4	1,653,595	1,925	218,314	85,024	72,992	
1851	6	2,263,315	52,986	306,566	117,983	74,602	
1853*	4	1,359,501	50	188,070	37,896	117,224	...
1854	6	2,915,602	62,681	352,286	124,262	81,511	
1855	10	3,048,141	37,466	402,179	124,356	39,051	
1856	11	2,906,253	44,086	387,079	137,524	39,830	
1857	11	3,021,378	33,076	506,514	130,000	40,680	
1858	11	2,544,212	18,610	507,255	57,655	58,639	
1859	12	3,009,285	22,610	308,222	81,499	61,446	
1860	12	3,150,215	4,750	411,982	85,182	122,125	
1861*	8	1,970,305	.....	213,515	40,685	43,918	
1862	6	1,004,088	4,550	152,128	42,269	27,136	
1863	5	963,934	17,150	477,696	39,400	86,862	

MARYLAND.

1834	8	8,530,786	497,295	430,239	419,397	924,045	...
1836	14	9,520,683	1,705,706	1,669,711	464,903	715,366	...
1837	21	14,986,487	1,678,515	1,396,558	530,141	1,521,432	...
1838	22	15,813,006	1,505,641	2,806,764	541,687	1,452,146	...
1839	22	15,844,163	1,899,352	1,933,601	553,818	1,358,239	...
1840	21	13,593,642	1,910,092	1,611,042	505,290	1,116,667	...
1841	21	12,554,889	939,953	2,007,906	504,433	1,022,382	...
1842	20	11,442,062	1,673,811	1,551,242	594,771	882,588	...
1843	20	10,547,920	1,009,449	857,213	596,596	586,900	...
1844	20	10,104,829	1,540,833	1,542,912	623,950	620,853	...
1845	20	11.842,172	1,215,146	1,000,531	636,137	666,245	...
1847	14	11,503,278	726,074	619,653	432,066	636,273	...
1848	20	13,291,129	706,173	764,506	527,530	609,456	
1849	20	12,384,850	829,269	903,234	450,736	743,339	
1850	21	13,767,558	966,080	1,068,587	384,760	790,505	
1851	23	14,850,479	946,690	1,144,077	421,248	965,795	
1853	19	15,135,587	683,512	1,991,902	328,813	1,100,380	
1854	25	18,358,441	825,339	1,681,036	321,007	158,827	
1855	29	17,588,718	618,295	1,490,609	333,930	1,566,361	
1856	31	20,616,005	644,600	1,649,166	318,896	1,482,744	
1857	31	22,293,554	758,278	1,894,791	402,217	1,666,663	
1858	31	21,804,111	644,318	3,226,112	417,925	1,473,413	
1859	32	21,854,934	892,965	1,017,641	484,825	69,863	
1860	31	20,898,762	848,283	1,657,016	505,179	1,897,218	...
1861	31	22,299,233	635,685	1,874,439	539,329	1,524,228	...
1862	28	17,440,111	856,425	1,837,068	540,089	1,469,799	
1863	32	23,919,669	3,899,242	2,553,068	999,035	2,025,970	

DISTRICT OF COLUMBIA.

1834	8	3,693,720	942,703	525,371	395,495	308,953	...
1835	7	3,115,524	366,712	263,731	268,425	338,060	...
1836	7	3,157,782	328,300	529,148	318,684	320,074	...
1837	7	4,204,512	220,152	433,233	306,073	394,406	...
1838	7	3,109,814	272,752	342,560	311,636	394,925	...
1839	6	3,221,299	236,661	245,186	270,336	217,492	...
1840	6	2,575,613	230,868	236,622	228,485	188,278	...
1841	6	2,000,505	219,989	122,210	188,048	176,752	...
1842	6	1,830,297	321,668	66,460	185,428	201,279	
1843	6	1,859,904	246,761	103 580	197,044	142,856	
1844	6	1,978,117	281,161	768,717	209,732	202,523	
1845	6	2,621,698	286,266	451,342	195,317	221,564	
1853	3	1,516,641	60,386	160,509	115,816	103,100	...

* Incomplete.

year—Continued

DELAWARE.

resources.	Principal liabilities.					
Other resources.	Capital stock.	Circulation.	Deposits.	Due to banks.	Other liabilities.	Years.
.....	$730,000	$622,397	$460,375	$20,473	.....	1836
2,312	817,775	806,665	410,824	69,263	.....	1837
2,337	990,668	668,386	473,235	45,587	.....	1838
.....	1,071,318	708,053	402,326	57,898	.....	1839
.....	881,648	860,963	312,247	28,209	.....	1841*
.....	888,470	725,829	278,597	17,894	.....	1842*
.....	890,000	366,944	229,449	24,085	.....	1843*
.....	890,000	379,861	243,003	20,177	.....	1844*
.....	890,000	468,488	316,216	10,343	.....	1845*
.....	890,000	611,442	373,506	30,815	.....	1846*
.....	210,000	225,845	121,545	19,099	.....	1847*
.....	210,000	283,961	148,793	22,020	.....	1848*
.....	210,000	310,846	113,255	22,950	.....	1849*
.....	940,000	651,121	290,556	110,535	.....	1850*
.....	1,440,010	833,960	558,858	170,877	.....	1851
2,071	610,000	770,440	315,795	55,138	.....	1853*
.....	1,343,185	1,286,933	860,947	107,075	.....	1854
140	1,393,175	1,380,991	859,010	127,510	.....	1855
814	1,493,185	1,192,204	852,164	125,303	$8,000	1856
065	1,428,185	1,394,094	868,414	147,250	.....	1857
234	1,355,010	1,240,370	609,179	72,297	.....	1858
.....	1,638,185	960,846	832,657	86,180	.....	1859
.....	1,640,775	1,135,772	976,226	102,166	.....	1860
.....	1,088,175	675,278	516,393	40,246	.....	1861*
604	409,865	445,619	405,362	53,009	147,582	1862
626	385,000	678,340	509,381	7,652	93,105	1863

MARYLAND.

.....	5,270,091	1,433,698	3,125,035	596,236	.....	1834
650	7,662,639	1,923,055	3,264,186	2,004,560	.....	1836
543	10,438,655	3,310,835	4,840,477	1,443,476	705,139	1837
649	11,249,319	3,002,085	3,401,238	2,689,978	1,105,065	1838
910	11,419,999	3,798,067	4,219,932	2,151,469	1,138,590	1839
555	10,526,494	3,079,241	3,186,438	1,859,174	765,888	1840
311	10,214,908	2,529,843	3,136,979	1,860,015	225,529	1841
592	10,709,332	1,832,920	2,934,824	1,231,885	1,049,480	1842
130	9,746,279	1,743,768	2,977,174	753,499	932,529	1843
808	9,540,374	2,273,550	4,231,664	1,228,577	929,436	1844
661	8,858,332	2,607,682	3,947,113	1,360,897	914,811	1845
.....	7,999,004	2,400,267	3,863,891	982,731	.....	1847
302	8,541,830	3,106,901	4,211,278	1,667,249	3,556	1848
132	8,557,732	2,780,476	3,994,162	1,502,437	3,142	1849
682	8,704,711	3,091,408	5,183,609	1,732,813	3,178	1850
758	9,115,156	3,532,870	5,966,834	1,928,214	3,395	1851
1,987	8,064,930	4,254,412	7,282,355	1,676,361	131,734	1853
256	9,558,409	4,918,381	8,621,052	2,348,791	71,645	1854
5,223	10,411,874	4,118,197	7,268,888	1,511,970	891,230	1855
890	11,202,606	5,297,983	8,370,345	1,924,756	938,108	1856
3,528	12,297,276	5,155,096	9,611,324	1,895,284	679,701	1857
4,741	12,451,545	4,041,021	7,541,186	4,194,677	549,933	1858
7,574	12,560,635	3,977,971	9,022,664	1,725,807	417,667	1859
1,500	12,568,962	4,106,869	8,874,180	1,324,740	357,195	1860
.....	12,567,121	3,558,247	9,086,162	2,108,920	426,434	1861
8,420	12,155,979	3,794,295	7,637,602	1,167,555	1,631,140	1862
1,766	12,112,309	6,649,030	13,779,279	1,799,287	1,485,750	1863

DISTRICT OF COLUMBIA.

.....	3,337,305	1,109,389	1,247,655	391,822	.....	1834
9,497	2,613,985	692,536	1,125,618	337,681	.....	1835
.....	2,339,738	961,798	1,385,523	460,768	13,796	1836
75,912	2,204,445	1,136,557	1,950,736	597,235	3,059	1837
69,793	2,175,970	764,822	1,222,052	553,511	.....	1838
75,910	1,855,790	950,132	1,397,399	327,008	3,059	1839
257,806	1,768,074	632,727	987,123	258,878	28,372	1840
87,637	1,745,155	121,975	653,386	268,197	3,135	1841
3,414	1,786,920	111,658	707,842	160,284	.....	1842
3,485	1,668,307	253,874	822,713	128,894	1,408	1843
8,769	1,659,435	557,279	1,391,241	189,834	.....	1844
37,998	1,649,280	535,478	1,869,749	468,511	.....	1845
78,250	847,728	243,881	891,886	107,618	867	1853

*Incomplete.

Statistic of S

VIRGINIA.

Years.	No. of banks.	Principal resources.					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Spe
1834	20	$11, 752, 058	$150, 641	$913, 476	$649, 762	$592, 998	....
1835	22	11, 277, 304	128, 715	975, 162	633, 093	458, 921	....
1836	23	14, 329, 680	167, 166	2, 264, 746	629, 835	560, 291	....
1837	23	18, 021, 429	276, 734	1, 654, 205	632, 710	797, 137	....
1838	23	15, 900, 987	439, 781	1, 477, 542	636, 404	473, 895	....
1839	27	17, 019, 567	659, 391	1, 467, 302	606, 837	760, 596	....
1840	27	15, 596, 776	1, 204, 284	1, 485, 957	713, 859	428, 690	....
1841	27	15, 495, 117	1, 204, 567	1, 440, 684	798, 146	900, 538	....
1842	27	16, 170, 393	1, 168, 422	525, 618	911, 677	753, 715	
1843	27	13, 386, 722	1, 141, 077	585, 622	951, 846	409, 085	....
1844	27	14, 098, 534	1, 087, 819	1, 315, 081	1, 043, 906	449, 564	....
1845	27	15, 889, 014	1, 078, 150	1, 051, 612	1, 059, 604	637, 245	....
1846	32	16, 368, 166	1, 051, 411	1, 540, 590	1, 050, 188	455, 172	....
1847	32	15, 348, 483	583, 825	738, 976	896, 163	392, 279	....
1848	35	17, 302, 883	647, 521	1, 563, 328	871, 222	635, 438	
1849	35	17, 338, 182	585, 671	978, 127	854, 179	459, 233	....
1850	36	18, 163, 300	372, 442	1, 813, 048	811, 270	433, 848	....
1851	33	19, 733, 325	402, 214	1, 925, 652	773, 831	552, 153	....
1853	35	21, 784, 357	740, 947	2, 198, 304	752, 674	820, 266	....
1854	55	24, 913, 789	2, 259, 812	2, 710, 180	756, 551	1, 271, 453	
1855	58	23, 331, 939	3, 127, 300	1, 596, 434	786, 952	1, 125, 106	
1856	57	25, 319, 948	2, 647, 366	2, 186, 725	807, 981	999, 764	
1857	57	24, 899, 575	3, 184, 966	2, 405, 211	872, 368	1, 509, 089	
1858	62	23, 338, 411	3, 591, 564	2, 085, 424	910, 394	1, 674, 733	
1859	63	22, 419, 512	3, 569, 437	2, 557, 182	954, 629	814, 060	
1860	65	24, 975, 792	3, 584, 078	2, 756, 047	1, 019, 032	1, 294, 093	
1861	66	25, 866, 262	3, 685, 135	1, 893, 416	1, 070, 669	2, 003, 703	

NORTH CAROLINA.

1834	3	1, 807, 209	20, 335	399, 453	234, 378	77, 585	....
1836	7	3, 441, 241	.....	674, 213	107, 704	141, 164	....
1837	10	5, 769, 094	.....	681, 076	123, 424	181, 675	....
1838	10	4, 571, 328	.....	878, 308	127, 424	177, 763	....
1839	10	4, 752, 584	.....	571, 025	130, 702	132, 149	....
1840	10	5, 047, 528	.....	497, 261	43, 767	222, 892	....
1841	10	4, 506, 226	.....	538, 784	95, 780	221, 067	....
1842	10	4, 396, 377	.....	440, 097	109, 509	328, 681	....
1843	10	4, 048, 810	.....	279, 695	121, 567	253, 852	....
1844	10	4, 452, 203	.....	499, 212	118, 270	217, 470	....
1845	18	4, 620, 449	.....	379, 579	116, 779	305, 262	....
1846	18	4, 688, 514	.....	663, 861	117, 000	439, 909	....
1847	17	5, 043, 842	....	446, 724	120, 279	337, 175	
1848	15	6, 307, 989	333, 000	329, 406	129, 767	349, 954	....
1849	15	4, 937, 174	443, 000	174, 438	129, 797	272, 887	....
1850	19	5, 169, 007	150, 000	790, 026	131, 469	402, 517	
1851	18	6, 056, 726	150, 000	1, 074, 794	127, 806	483, 947	....
1852	20	6, 075, 419	150, 000	1, 074, 794	127, 806	483, 947	....
1853	4	7, 126, 008	150, 000	414, 520	122, 905	354, 870	....
1854	25	10, 366, 247	64, 175	1, 842, 569	137, 154	643, 821	
1855	26	11, 468, 527	123, 275	672, 991	145, 033	409, 764	
1856	28	11, 558, 430	123, 985	785, 852	171, 037	317, 690	....
1857	28	12, 636, 521	94, 116	846, 416	192, 475	366, 076	
1858	28	11, 967, 733	180, 270	709, 830	196, 671	383, 018	....
1859	28	12, 247, 300	128, 951	1, 291, 343	216, 347	317, 362	
1860	30	12, 213, 272	363, 828	1, 081, 403	188, 568	601, 115	
1861	31	14, 080, 746	537, 714	630, 355	239, 456	513, 183	

for various years—Continued.

VIRGINIA.

Principal resources.		Principal liabilities.					Years.
Specie.	Other resources.	Capital stock.	Circulation.	Deposits.	Due to banks.	Other liabilities.	
$837,751	.....	$5,694,500	$5,598,392	$2,875,774	$634,392	.....	1834
1,160,401	.....	5,840,000	5,593,198	3,115,974	149,990	.....	1835
1,552,528	$3,482	6,511,300	8,182,763	3,548,414	457,685	$2,423	1836
1,684,999	1,218	6,731,200	9,107,347	5,309,554	548,391	294,747	1837
1,366,562	123,305	7,005,356	7,178,776	3,028,954	342,568	1,600,386	1838
2,360,423	48,714	8,074,456	8,231,918	3,106,136	1,107,937	1,452,717	1839
1,969,568	13,190	10,139,406	6,707,701	2,819,295	816,144	49,290	1840
2,318,791	55,341	10,283,623	6,852,485	2,754,630	872,152	725,743	1841
2,404,479	10,044	10,363,362	7,740,888	2,707,153	496,063	.....	1842
2,121,366	3,808	10,359,642	4,947,036	2,105,728	441,476	67,560	1843
2,464,932	3,394	10,369,137	5,877,087	2,873,832	622,062	.....	1844
2,730,623	2,963	10,337,974	7,158,803	3,699,241	427,241	.....	1845
2,467,421	58,471	10,336,085	7,762,694	3,848,242	273,152	39,713	1846
2,487,591	27,821	9,275,524	6,968,819	3,096,782	399,703	13,983	1847
2,888,715	42,155	9,684,970	8,997,598	3,958,988	365,035	45,294	1848
2,392,800	.....	9,686,570	7,825,832	3,719,613	314,737	.....	1849
2,709,655	68,042	9,731,370	8,944,752	4,238,875	328,992	.....	1850
2,928,174	37,469	9,868,145	10,256,997	4,717,732	328,841	.....	1851
3,238,874	126,493	10,583,700	12,020,378	5,191,297	450,331	16,301	1853
3,471,042	26,259	12,796,466	14,298,792	6,513,027	635,127	5,495	1854
2,726,462	75,309	14,033,838	10,834,963	5,615,666	915,830	51,546	1855
3,151,109	114,433	13,600,188	13,014,926	6,204,340	663,995	36,602	1856
3,092,741	484,682	13,863,000	12,685,627	7,397,474	729,507	98,235	1857
3,710,777	381,987	14,651,600	10,347,874	6,971,325	899,796	87,210	1858
3,077,687	413,675	14,685,370	10,340,342	7,401,701	982,351	58,780	1859
2,943,652	433,423	16,005,156	9,812,197	7,729,652	1,138,327	34,600	1860
3,017,359	340,791	16,486,210	19,817,148	7,157,270	1,310,068	317,905	1861

NORTH CAROLINA.

78,507	403,232	1,372,325	958,934	421,012	56,817	.....	1834
314,896	115,219	1,769,231	2,050,518	655,311	193,181	41,630	1836
863,011	.....	2,525,000	3,319,428	1,387,120	262,070	.....	1837
705,389	34,495	2,960,640	2,267,793	756,591	187,774	.....	1838
723,875	25,935	3,100,750	2,114,140	588,389	156,436	.....	1839
566,628	30,273	3,154,761	2,246,181	525,387	206,040	.....	1840
692,709	4,076	3,225,000	2,092,877	489,188	90,363	92 00	1841
866,560	.....	3,225,000	1,989,179	562,554	67,712	.....	1842
893,917	.....	3,225,000	1,520,999	505,536	31,855	.....	1843
945,645	.....	3,225,000	2,081,853	489,687	65,656	.....	1844
1,078,823	.....	3,225,000	2,351,210	506,539	114,859	4,383	1845
1,261,061	10,332	3,225,000	2,954,578	639,507	67,199	10,432	1846
1,339,928	74	3,225,000	3,088,060	663,687	49,655	11,393	1847
1,596,269	14,050	3,402,400	3,512,448	717,798	47,639	.....	1848
1,386,938	13,651	3,407,300	2,955,121	502,518	44,557	8,078	1849
1,410,254	11,281	3,407,300	3,415,788	720,788	62,350	.....	1850
1,645,028	18,785	3,789,250	4,249,883	942,098	60,682	4,825	1851
1,645,029	2,455	3,789,250	4,249,883	943,125	60,682	.....	1852
1,388,545	3,944	3,605,000	4,276,978	990,130	104,364	10,772	1853
1,857,048	.....	4,318,565	7,320,667	1,808,587	186,993	51,013	1854
1,291,436	12,769	5,205,073	6,667,762	1,130,329	112,047	16,907	1855
1,360,995	4,067	6,031,945	5,750,092	1,101,113	234,832	10,710	1856
1,156,993	7,913	6,425,250	6,301,262	1,170,026	224,821	6,645	1857
1,035,869	14,275	6,525,100	5,699,427	1,037,457	82,347	66	1858
1,248,525	45,696	6,525,200	6,202,626	1,502,312	184,356	7,766	1859
1,617,667	68,000	6,626,478	5,594,057	1,487,273	100,139	1,196,478	1860
1,059,715	28,912	7,863,466	5,218,598	2,034,391	105,631	291,466	1861

Statistics of State banks

SOUTH CAROLINA.

Years.	No. of banks.	Principal resources					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Specie funds.
1835*	4	$3,886,441	$473,973	$932,816	$63,519	$499,023	.....
1836	10	16,316,319	984,198	2,014,435	148,470	902,255	.....
1837	12	18,899,838	1,402,226	882,473	210,191	819,143	.....
1838	11	15,109,465	1,064,680	923,161	211,759	533,356	.....
1839	13	15,378,020	1,090,936	1,393,861	365,781	566,025	.....
1840	14	18,347,002	1,577,712	986,864	262,231	298,742	.....
1841	14	16,106,806	2,222,293	533,869	333,497	295,208	.....
1842*	11	13,890,033	2,048,844	492,238	223,309	197,516	.....
1843*	11	13,716,220	1,920,963	753,534	277,056	291,297	.....
1844*	11	13,743,433	1,767,260	1,233,112	273,116	273,325	.....
1845*	11	14,440,112	1,470,774	1,345,936	267,796	218,657	.....
1846*	11	14,181,772	1,618,297	1,103,446	424,272	249,084	.....
1847*	12	15,640,284	1,710,066	1,057,560	371,865	510,370	$141,086
1848*	9	14,620,575	3,055,869	942,274	349,632	348,714	.....
1849	14	19,742,009	2,308,764	1,468,443	409,392	411,986	.....
1850	14	20,601,137	1,849,463	2,850,942	377,571	715,093	239,278
1851	14	23,169,270	950,332	6,532,297	340,929	895,717	93,396
1853*	9	17,970,341	1,467,785	1,061,221	303,801	544,083	.....
1854	18	24,365,690	2,775,059	1,611,709	419,370	645,639	.....
1855	19	23,149,098	1,670,305	1,198,421	510,565	441,864	.....
1856	20	22,238,900	3,463,011	1,057,476	600,880	424,135	.....
1857	20	28,227,370	3,268,876	1,180,938	631,273	539,497	.....
1858	20	22,056,561	3,223,887	1,331,109	698,688	889,722	.....
1859	20	24,444,044	3,321,969	2,200,450	677,641	600,290	.....
1860	20	27,801,912	2,994,688	1,592,644	681,245	443,478	.....
1861	20	22,230,759	2,969,872	587,645	684,144	277,649	.....

GEORGIA.

1835	23	7,714,851	1,229,662	614,664	306,030	703,963	.....
1836	25	15,138,142	1,236,749	1,303,029	309,091	1,016,322	.....
1837	32	16,692,215	1,253,334	1,941,452	1,230,047	1,571,377	.....
1838	36	15,768,683	110,708	2,115,629	2,358,781	2,512,048	.....
1839	38	17,992,096	1,682,445	1,138,115	3,648,757	1,442,220	.....
1840	39	13,783,221	1,785,304	1,785,649	4,217,493	2,140,161	.....
1841	29	8,828,818	1,339,688	988,402	4,808,222	479,685	42,806
1842	24	7,721,899	2,006,801	213,579	6,256,233	548,379	47,074
1843	24	5,451,751	1,377,046	338,916	5,635,296	403,646	133,738
1846	22	5,549,232	1,306,251	726,303	6,521,667	326,410	.....
1847	22	6,758,158	1,891,684	885,261	6,559,948	335,142	.....
1848	19	5,860,696	2,382,454	344,802	3,958,497	174,158	128,885
1849	18	6,953,166	1,690,378	1,753,467	6,487,104	315,535	359,725
1851	18	11,286,342	2,173,941	2,996,039	6,780,564	535,506	682,719
1853	6	7,088,252	421,193	1,655,758	245,839	334,844	.....
1854	18	13,567,469	2,193,848	1,735,422	8,176,932	603,957	247,852
1855	21	11,648,559	2,331,661	1,094,368	8,308,929	633,744	43,611
1856	24	16,758,403	1,671,234	1,285,624	4,853,503	846,675	513,697
1857	23	16,649,201	2,248,083	1,368,971	8,368,280	1,480,570	31,928
1858	30	12,677,863	2,358,584	1,194,465	8,470,709	454,156	259,576
1859	28	17,929,066	1,605,127	4,073,665	4,791,022	720,692	402,451
1860	29	16,776,282	2,583,158	2,005,768	8,424,463	1,083,710	101,939
1861	18	12,046,173	1,644,597	1,244,391	4,696,243	768,151	26,721

FLORIDA.

1835	2	233,209	7,959	8,385	14,947	16,220	41,305
1836	5	2,340,850	.....	213,900	15,717	280,562	.....
1837	4	2,444,642	152,430	408,887	14,969	76,334	223,700
1838	8	3,270,015	5,000	316,527	466,134	107,392	.....
1839	7	4,686,543	337,840	244,833	14,969	247,225	8,828
1840	5	4,737,631	759,000	102,845	97,426	69,370	.....
1860	2	464,630	100,025	25,853	.....	24,580	.....
1861	2	424,262	125,000	40,118	.....	18,412	774

* Incomplete.

for various years—Continued.

SOUTH CAROLINA.

Principal resources.		Principal liabilities.					Years.
Specie.	Other resources.	Capital stock.	Circulation.	Deposits.	Due to banks.	Other liabilities.	
$754,219	.....	$2,288,030	$2,156,318	$1,600,956	.....	.....	1835*
2,500,427	$237,769	7,936,318	7,488,727	4,021,210	$1,863,376	$1,125,497	1836
1,664,786	442,392	8,636,118	7,223,616	5,048,477	1,885,173	803,578	1837
1,383,779	98,325	7,947,419	4,456,618	3,490,206	698,765	1,610,411	1838
2,000,149	.....	8,952,343	4,566,327	2,732,583	1,308,206	1,921,127	1839
1,847,498	373,744	11,584,355	4,439,404	2,279,218	1,062,556	2,795,469	1840
1,608,537	107,212	11,782,358	3,008,514	1,712,745	589,597	521,297	1841
1,355,178	220,570	11,472,922	2,932,154	1,743,000	682,538	303,804	1842*
1,036,403	282,689	11,459,718	2,914,443	1,835,817	686,219	312,798	1843*
1,660,553	246,292	11,460,213	3,667,106	2,205,227	368,311	309,983	1844*
1,864,999	309,516	11,065,668	4,306,991	1,772,498	1,358,454	310,032	1845*
1,723,561	130,877	11,036,260	3,911,360	2,353,168	980,190	61,989	1846*
966,012	436,110	12,028,106	4,429,527	2,325,144	1,181,093	224,998	1847*
837,767	205,886	9,153,582	3,981,683	2,277,568	1,845,632	26,860	1848*
1,216,774	252,050	13,236,967	5,237,236	2,236,744	2,023,359	552,700	1849
1,711,902	348,530	13,139,571	8,741,765	3,322,132	2,047,779	642,231	1850
2,429,020	145,121	13,213,021	11,771,270	3,491,733	3,065,893	702,043	1851
1,669,550	1,076,262	9,825,685	7,050,573	5,319,219	764,916	58,469	1853*
1,621,973	1,369,582	16,073,580	9,715,783	3,752,260	1,878,291	159,193	1854
1,283,284	571,049	16,603,253	6,739,623	2,871,095	1,197,949	53,936	1855
1,298,221	951,832	17,516,600	6,504,679	3,068,188	1,100,299	46,532	1856
1,197,774	698,662	14,837,642	10,654,652	3,502,733	3,518,962	3,355,119	1857
1,104,128	1,005,448	14,885,631	6,185,825	2,955,854	3,074,740	1,700,612	1858
2,601,414	2,964,540	14,888,451	9,170,333	3,897,840	3,746,604	3,214,920	1859
2,384,121	1,455,488	14,962,062	11,475,634	4,165,615	1,499,218	1,417,837	1860
1,628,336	2,388,994	14,952,486	6,089,036	3,334,037	1,312,659	2,868,100	1861

GEORGIA.

1,781,835	267,027	6,783,308	3,694,329	1,014,674	499,827	25,611	1835
3,692,595	191,978	8,209,967	7,971,587	3,295,930	1,074,247	349,000	1836
2,860,326	187,016	11,438,828	8,058,739	2,943,632	1,546,834	377,967	1837
2,659,723	493,239	12,036,748	7,459,563	2,789,675	2,414,223	405,422	1838
2,531,737	241,093	16,037,315	5,639,708	2,309,554	2,347,774	1,403,825	1839
1,300,694	328,102	15,098,694	5,518,822	1,985,413	1,299,703	582,937	1840
695,183	233,505	12,100,180	1,728,042	980,428	681,948	1,060,669	1841
537,585	301,401	12,678,658	2,832,892	858,533	292,938	1,241,243	1842
1,206,971	280,004	10,250,702	1,972,215	1,056,842	112,050	1,251,122	1843
1,104,235	97,634	8,970,789	2,471,264	1,318,266	157,334	1,525,497	1846
1,523,746	119,469	11,121,802	3,400,667	1,234,489	292,228	1,021,315	1847
1,364,573	113,445	8,035,070	2,784,446	1,017,636	104,124	1,286,475	1848
1,547,696	1,404,775	12,595,010	4,118,419	1,697,099	406,580	1,774,205	1849
1,936,512	1,406,681	13,050,198	9,820,874	2,414,794	609,763	2,105,371	1851
1,443,714	66,684	3,810,400	4,201,604	1,639,354	673,029	4,260	1853
1,576,813	712,950	12,957,600	9,518,777	2,523,227	722,035	1,089,935	1854
1,451,880	423,130	13,413,100	6,698,869	2,034,455	462,091	1,199,309	1855
1,955,966	135,298	11,508,717	10,092,809	2,525,256	1,334,098	623,918	1856
1,702,108	534,619	15,428,690	9,147,011	3,126,530	1,663,429	872,644	1857
1,417,545	549,639	16,015,256	5,518,425	2,215,853	533,819	882,662	1858
3,751,988	678,274	12,479,111	11,687,582	5,317,923	1,727,995	552,254	1859
3,211,974	1,110,377	16,689,560	8,798,100	4,738,289	1,287,268	787,733	1860
1,631,997	502,512	10,357,200	6,040,775	2,764,407	871,999	272,402	1861

FLORIDA.

14,312	.....	114,320	133,531	67,215	6,441	10,000	1835
39,037	90,350	1,484,385	714,589	449,451	221,165	47,506	1836
102,663	59,881	2,046,710	701,801	442,097	136,898	33,455	1837
161,310	122,412	2,387,585	621,393	417,191	173,404	637,376	1838
188,288	112,705	2,322,552	867,009	820,324	307,751	1,162,041	1839
46,188	173,490	3,976,121	418,778	421,274	133,675	667,415	1840
32,876	.....	300,000	183,640	129,518	5,144	.....	1860
55,071	12,302	425,000	116,250	108,606	.....	.....	1861

* Incomplete.

ALABAMA.

Years.	No. of banks.	Principal resources.					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Specie
1834	5	$6,381,595	.....	$423,449	$68,047	$492,549	.....
1835	5	9,219,586	.....	1,404,342	81,622	382,892	.....
1836	6	15,020,505	$600,000	1,441,198	140,862	429,436	.....
1837	7	18,133,788	.....	2,126,373	.....	.....	.....
1838	6	24,005,221	600,000	1,028,755	158,499	117,625	.....
1839	7	25,842,884	.....	1,799,278	351,465	1,119,871	.....
1841	7	24,183,586	.....	1,499,693	599,366	2,693,292	.....
1842	7	23,065,522	199,740	1,476,254	1,144,309	1,749,818	
1843	2	2,948,929	32,758	65,282	781,280	171,301	.....
1844	1	1,478,016	23,658	51,114	143,474	259,740	.....
1845	1	1,430,751	23,568	182,235	141,117	111,235	.....
1846	1	2,194,916	55,400	424,685	142,296	25,197	.....
1848	1	2,379,026	79,658	953,691	179,520	.....	
1849	1	3,564,189	75,218	566,743	155,586	.....	.....
1850	1	2,116,591	71,018	928,290	152,601	16,029	.....
1851	2	4,669,314	71,503	960,334	125,697	63,865	
1853	2	4,876,031	329,276	698,296	66,371	227,670	.....
1854	3	5,865,142	471,156	362,084	65,321	111,296	.....
1855	4	4,397,298	768,650	271,801	53,588	57,061	
1856	4	5,117,427	713,026	1,421,445	80,648	561,482	.....
1857	4	6,545,209	142,201	665,302	78,148	504,287	.....
1858	6	5,585,424	146,539	1,162,972	150,141	151,726	.....
1859	6	9,058,379	160,219	2,192,019	160,410	872,746	.....
1860	8	13,570,027	524,513	1,208,506	171,300	643,657	
1861	8	10,934,060	565,826	1,131,530	171,300	684,601	

LOUISIANA.

1835	41	37,388,839	40,000	2,850,701	75,705	40,670	.....
1836	45	51,234,158	807,568	3,460,917	3,611,876	1,680,565	.....
1837	47	59,108,741	100,000	3,607,412	4,761,168	2,467,229	.....
1838	47	55,593,371	995,076	1,395,737	4,235,476	4,508,761	.....
1839	16	56,855,610	.....	686,329	.....	1,723,244	.....
1840	47	49,138,700	.....	247,651	7,428,395	782,701	.....
1841	47	48,646,799	.....	1,816,630	13,192,038	2,577,578	.....
1843	28	20,420,948	.....	.....	2,472,329	.....	.....
1844	28	16,737,125	.....	.....	3,022,589	.....	.....
1845	28	18,417,669	.....	.....	3,318,355	.....	.....
1846	28	21,582,744	.....	.....	3,539,871	.....	.....
1847	28	23,869,724	.....	.....	3,127,214	.....	6
1848	28	21,479,378	.....	.....	2,977,870	.....	3
1849	28	19,173,281	.....	2,538,950	2,720,612	.....	3
1850	28	18,602,649	.....	3,879,996	2,743,270	.....	4
1851	29	23,199,701	.....	2,702,154	2,633,243	.....	1,2
1852	29	22,407,783	.....	1,489,910	1,315,410	.....	1,2
1853	29	17,038,359	5,742,394	2,438,219	1,340,463	.....	1,6
1854	19	29,320,582	842,000	2,416,526	1,954,164	.....	.....
1855	19	27,142,907	4,187,180	3,154,437	3,317,422	.....	.....
1856	19	27,500,348	2,591,400	6,099,850	2,341,335	.....	.....
1857	19	31,200,296	4,794,885	6,416,728	2,470,683	.....	.....
1858	15	23,229,096	5,318,418	3,951,205	2,493,494	.....	.....
1859	12	29,424,278	5,564,590	9,268,254	2,395,500	.....	.....
1860	13	35,401,609	5,842,096	7,305,115	2,141,881	.....	.....
1861	13	26,364,513	5,783,687	.....	2,128,413	.....	6,0
1863	6	16,225,533	3,667,361	1,254,241	576,436	453,992	1,0

MISSISSIPPI.

1834	1	5,461,464	24,000	254,592	62,609	11,993	.....
1835	10	10,379,650	16,930	353,252	128,208	158,410	.....
1836	13	19,124,977	.....	599,343	196,711	543,085	.....
1837	18	24,351,414	52,000	1,343,647	465,430	638,148	.....
1838	26	28,999,984	367,633	2,563,783	1,618,676	1,058,274	.....
1840	.....	48,333,728	3,573,829	4,638,258	4,839,383	1,693,975	.....
1842	17	13,349,481	828,299	308,477	700,548	205,345	.....
1851	1	112,275	.....	302,641	8,400	.....	.....
1853	1	160,746	13,052	5,943	10,070	.....	.....
1854	1	362,585	.....	84,049	9,970	13,309	.....
1855	1	352,739	5,914	60,710	11,904	5,450	.....
1856	1	488,411	4,894	81,152	12,613	7,740	.....
1857	1	657,020	519	257,505	11,413	26,503	.....
1858	2	393,216	1,007	219,086	780,767	975	

rious years—Continued.

ALABAMA

ncipal resources.		Principal liabilities.					Years.
ie.	Other resources.	Capital stock	Circulation.	Deposits.	Due to banks.	Other liabilities.	
1,992	.....	$4,308,207	$2,054,471	$1,108,468	$292,817	.....	1834
1,135	.....	5,607,623	3,472,413	1,247,926	1,008,578	$186,364	1835
1,494	$205,002	6,558,969	6,172,107	3,152,047	1,123,864	1,556,837	1836
1,946	.....	7,572,176	7,090,819	3,073,979	1,839,237	.....	1837
1,966	213,320	8,399,248	7,235,110	5,109,247	2,216,762	1,293,351	1838
1,046	989,563	11,996,332	6,779,678	4,919,598	2,257,512	1,574,179	1839
1,510	434,904	14,379,255	7,211,141	2,827,622	1,486,345	2,152,508	1841
1,183	98,857	14,346,834	1,728,042	980,422	681,948	1,060,669	1842
1,904	35,240	3,067,700	19,671	629,659	106,089	97,765	1843
1,729	26,532	1,500,000	124,031	558,213	296,382	600	1844
1,459	.....	1,500,000	486,440	465,443	155,302	.....	1845
1,272	.....	1,500,000	1,445,906	934,164	37,443	9,421	1846
1,608	.....	1,500,000	2,133,210	654,342	.....	403,327	1848
1,131	.....	1,500,000	1,679,196	1,160,064	383,283	141,487	1849
1,392	1,229,201	1,500,000	2,558,868	1,216,319	20,740	395,124	1850
1,820	81,000	1,800,000	3,568,285	1,474,962	194,911	660,732	1851
1,107	38,479	2,000,000	2,763,015	2,268,398	35,288	1,066	1853
1,954	31,500	2,100,000	3,171,487	1,671,448	663,164	.....	1854
1,490	.....	2,296,400	2,382,176	1,278,022	181,558	15,000	1855
1,944	.....	2,297,800	3,467,242	2,837,556	481,289	10,000	1856
1,312	1,252	2,297,800	3,177,234	2,423,269	703,443	5,000	1857
1,312	24,506	3,235,650	2,581,791	1,408,837	571,556	.....	1858
1,956	.....	3,663,490	6,651,117	3,830,607	1,006,832	2,131	1859
1,174	28,296	4,901,000	7,477,976	4,851,153	874,800	196,049	1860
1,119	28,835	4,976,000	5,055,222	3,435,685	2,250,855	160,982	1861

LOUISIANA.

1,904	2,531,684	26,422,145	5,114,082	7,106,628	3,997,667	1,389,831	1835
1,587	6,279,650	34,065,284	7,130,546	11,744,712	7,161,452	4,091,574	1836
1,416	528,876	36,769,455	7,909,788	11,487,431	11,817,341	893,422	1837
1,983	1,791,030	39,943,832	7,558,465	7,426,468	9,131,466	3,748,343	1838
1,697	6,062,271	40,930,376	6,280,588	7,657,161	8,119,708	3,522,093	1839
1,497	7,911,363	41,736,768	4,345,533	5,415,230	3,831,947	5,949,966	1840
1,243	.....	41,711,214	6,443,785	3,094,730	7,090,815	7,777,812	1841
1,023	5,100,000	20,929,340	1,087,577	5,338,613	.....	.....	1843
1,199	5,100,000	20,049,140	1,721,546	6,473,215	.....	.....	1844
1,981	4,644,075	19,670,580	2,099,331	8,418,764	.....	.....	1845
1,394	4,446,127	17,528,910	4,206,748	9,449,035	.....	.....	1846
1,561	4,210,071	17,090,250	4,753,159	7,983,167	871,159	1,604,885	1847
1,710	3,548,789	15,575,970	3,709,053	8,654,422	1,289,142	1,342,474	1848
1,450	3,018,716	15,226,570	4,165,072	8,427,792	1,640,199	906,061	1849
1,772	2,656,609	14,257,520	5,069,867	8,210,705	1,763,931	450,529	1850
1,898	2,934,353	12,370,390	5,090,086	8,275,758	1,384,232	8,737,043	1851
1,381	4,130,216	12,201,870	3,514,274	6,948,116	919,930	8,497,481	1852
1,990	1,149,015	10,934,130	4,409,271	10,555,849	810,454	8,098,377	1853
1,460	2,163,055	17,359,261	6,969,807	11,743,152	2,022,636	2,348,859	1854
1,568	1,985,373	20,179,107	6,586,601	11,688,296	1,154,538	2,232,973	1855
1,625	2,243,412	19,027,728	7,222,614	14,747,470	1,687,531	2,301,747	1856
1,102	1,493,905	21,730,400	9,194,139	13,478,729	965,555	2,207,583	1857
1,701	1,147,287	22,800,830	4,336,624	11,638,120	1,340,619	.....	1858
1,027	873,471	24,215,689	9,094,009	21,822,538	2,198,982	1,781,058	1859
5,431	1,082,041	24,496,866	11,579,313	19,777,812	1,165,675	2,201,138	1860
6,058	1,293,840	24,634,844	6,181,374	17,056,860	753,359	1,012,115	1861
6,080	4,742,578	17,388,166	8,876,519	5,810,251	352,463	125,519	1863

MISSISSIPPI.

13,220	.....	2,666,805	1,510,426	545,353	1,020,911	.....	1834
38,302	.....	5,890,162	2,418,475	1,888,762	680,987	.....	1835
39,470	1,465,011	8,764,550	4,490,521	6,401,518	1,027,020	2,106,688	1836
69,457	5,000	12,872,815	5,073,425	5,345,384	2,226,677	1,723,817	1837
66,360	4,731,925	19,231,123	7,472,334	4,638,669	3,039,201	3,505,364	1838
87,977	3,863,649	30,379,403	15,171,639	8,691,601	7,065,499	1,532,220	1840
11,223	626,176	9,261,200	2,374,189	611,695	115,242	7,794,336	1842
.....	.....	118,460	161,930	4,500	142,390	.....	1851
19,211	.....	132,726	49,925	12,428	2,721	1,222	1853
5,669	4,742	240,165	234,745	33,393	.....	.....	1854
8,063	50,000	240,165	221,760	42,738	.....	.....	1855
7,744	.....	240,165	324,080	35,606	.....	.....	1856
7,912	.....	336,000	556,345	83,435	.....	.....	1857
591	30,209	1,110,000	169,400	49,781	31,792	60	1858

ARKANSAS.

Years.	No. of banks.	Principal resources.					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Specie fund
1838	3	$374,791	.....	$3,678	.....	$2,450	.....
1839	3	763,737	.....	106,180	$10,743	59,612	.....
1840	10	3,956,636	$500,000	237,649	48,052	25,025	$203,13
1841	10	3,838,694	500,000	117,310	67,196	157,123	403,03
1845	10	2,352,617	40,814	.....	27,790	147,174	.....

KENTUCKY.

1835	2	861,511	.....	15,357	231,046	30,822	.....
1836	14	8,818,406	1,690,000	587,611	169,384	1,659,168	.....
1837	14	11,631,475	2,066,000	1,945,015	147,073	1,301,518	.....
1838	14	10,346,152	2,256,000	1,279,274	208,562	673,852	.....
1839	16	12,123,707	2,510,000	1,421,067	215,764	861,798	.....
1840	17	10,522,464	2,706,000	1,342,284	348,477	576,997	.....
1841	17	9,880,710	2,935,200	1,213,525	444,026	967,619	36,5
1842	17	9,047,917	2,999,250	1,098,117	518,696	452,598	48,3
1843	17	7,710,382	2,864,513	879,471	690,058	536,355	73,5
1844	19	8,731,988	675,786	1,588,789	758,856	660,815	65,5
1845	19	9,781,013	675,907	1,712,524	795,816	792,760	38,9
1846	17	11,061,733	579,200	1,536,484	561,941	714,028	.....
1847	16	10,249,519	566,107	1,871,773	460,448	615,222	.....
1848	16	10,779,675	558,000	1,826,609	424,288	756,723	.....
1849	16	11,043,233	552,400	1,602,590	406,006	520,475	.....
1850	16	11,637,207	546,000	1,601,303	417,312	700,054	.....
1851	19	10,603,640	614,162	2,093,304	325,204	475,395	.....
1853	4	14,088,798	295,903	3,330,772	354,390	552,244	.....
1854	35	21,398,386	802,124	3,284,405	416,192	1,115,780	543,5
1855	34	17,307,567	743,033	3,319,718	416,920	686,370	.....
1856	33	21,132,519	678,389	3,731,463	488,504	965,878	.....
1857	35	23,404,551	739,126	4,115,430	465,907	840,959	.....
1858	37	17,681,283	738,705	4,431,131	500,202	725,460	[illegible]
1859	37	24,404,942	793,641	6,535,215	508,503	1,017,580	[illegible]
1860	45	25,284,869	851,562	5,099,678	477,971	779,565	20,9
1861	43	22,455,175	467,357	4,354,229	523,382	763,683	149,[illegible]
1862	44	15,391,666	2,343,360	3,659,482	589,974	700,553	.....
1863	44	17,621,495	650,957	6,647,613	623,039	2,327,015	203,6

TENNESSEE.

1834	1	2,117,371	.....	456,062	.....	455,034	.....
1835	7	6,040,087	.....	449,454	31,641	166,377	.....
1836	7	9,862,921	584,092	1,152,634	59,025	206,518	.....
1837	7	10,960,368	.....	790,379	70,048	412,640	.....
1838	11	11,249,170	59,750	581,711	84,021	327,817	.....
1839	22	10,021,729	78,750	1,037,349	106,004	1,341,317	.....
1841	23	12,312,333	168,921	1,301,896	656,608	579,773	5,00
1842	23	11,346,947	440,250	915,174	1,110,373	347,679	.....
1843	23	8,898,022	575,553	761,039	1,225,301	220,589	.....
1844	23	9,122,796	576,136	614,824	1,328,856	355,984	.....
1845	23	9,337,780	725,687	1,087,664	1,140,232	300,929	.....
1846	14	6,224,544	630,682	520,466	807,244	280,824	.....
1847	14	6,741,035	48,088	828,380	640,901	301,986	.....
1848	21	9,714,559	1,096,932	724,097	899,309	354,075	36,81
1849	22	8,564,013	545,935	539,800	642,162	250,453	.....
1850	22	9,008,699	624,081	938,786	582,853	496,656	.....
1851	22	11,366,028	1,062,678	1,559,418	662,580	733,186	.....
1853	3	7,207,691	120,985	1,182,524	289,191	278,576	.....
1854	28	11,846,879	538,042	1,443,721	516,980	451,396	126,89
1855	32	11,755,729	871,076	1,057,140	486,455	491,800	68,9
1856	45	14,880,609	1,466,455	2,617,686	541,711	859,956	16,0
1857	40	16,893,390	2,450,308	2,380,700	590,715	1,089,408	69,7
1859	39	13,262,766	1,577,578	2,575,465	486,622	581,723	1,287,0
1860	34	11,751,019	1,243,432	2,613,910	595,759	495,382	932,0
1861	33	11,696,435	409,372	829,845	571,219	400,296	958,9
1863	14	4,820,972	1,726,801	1,928,595	243,535	1,123,242	472,5

years—Continued.

ARKANSAS.

sources.	Principal liabilities.					Years.
Other sources.	Capital stock.	Circulation.	Deposits.	Due to banks.	Other liabilities.	
$141, 052	$413, 105	$8, 100	$87, 242	.....	$102, 095	1838
.....	628, 105	461, 775	134, 369	$8, 537	.....	1839
.....	3, 495, 857	1, 139, 120	367, 331	16, 898	.....	1840
.....	3, 522, 706	995, 905	146, 018	28, 308	250, 000	1841
13, 571	3, 002, 706	410, 442	140, 813	.....	.....	1845

KENTUCKY.

0. 261	792, 423	87, 564	7, 828	8, 147	206, 353	1835
3. 218	5, 116, 400	3, 819, 480	1, 925, 101	1, 149, 969	1, 769, 017	1836
5. 000	7, 145, 326	4, 105, 155	3, 428, 666	1, 635, 924	1, 733, 682	1837
1. 301	8, 499, 094	3, 600, 570	2, 159, 700	872, 112	1, 245, 005	1838
5. 918	8, 918, 004	5, 418, 320	1, 862, 495	1, 029, 467	972, 803	1839
7. 500	9, 329, 088	3, 940, 333	1, 049, 648	1, 156, 192	596, 437	1840
4. 402	9, 386, 856	4, 453, 559	1, 213, 078	766, 983	138, 655	1841
0. 732	9, 451, 053	3, 465, 056	1, 169, 919	571, 233	94, 725	1842
5. 664	9, 368, 085	2, 801, 296	1, 192, 086	425, 867	47, 389	1843
3. 825	8, 590, 526	4, 048, 824	1, 820, 947	759, 009	29, 240	1844
5. 260	8, 203, 428	4, 934, 098	2, 024, 181	1, 189, 803	25, 636	1845
3. 750	7, 119, 160	6, 064, 431	2, 018, 121	1, 175, 077	133, 565	1846
3. 540	7, 020, 900	5, 710, 994	1, 534, 092	1, 423, 733	13, 783	1847
3. 750	7, 071, 000	6, 484, 814	1, 983, 513	1, 304, 233	15, 090	1848
9. 363	7, 030, 000	6, 273, 458	1, 870, 820	1, 038, 282	.....	1849
5. 225	7, 030, 000	6, 682, 524	2, 209, 035	694, 210	.....	1850
7. 819	6, 456, 927	6, 339, 023	2, 021, 361	977, 338	.....	1851
2. 023	7, 658, 700	8, 823, 124	2, 456, 267	2, 060, 923	15, 302	1853
7. 368	10, 869, 665	13, 573, 510	3, 102, 159	2, 809, 031	.....	1854
6. 505	10, 369, 717	8, 628, 946	3, 011, 719	2, 577, 824	296, 605	1855
5. 730	10. 454, 572	12, 634, 533	3, 608, 757	2, 555, 953	532, 000	1856
3. 924	10, 506, 305	13, 682, 215	4, 473, 378	2, 983, 373	50, 000	1857
2. 611	10, 782, 588	8, 884, 225	3, 232, 132	3, 195, 352	1, 915	1858
4. 075	12, 216, 725	14, 345, 696	5, 144, 879	4, 338, 364	.....	1859
2. 391	12, 835, 670	13, 520, 207	5, 662, 892	3, 259, 717	.....	1860
8. 147	13, 729, 725	10, 873, 630	3, 725, 828	3, 073, 919	.....	1861
.....	13, 453, 306	7, 405, 015	4, 369, 218	1, 352, 737	2, 095, 774	1862
39. 952	13, 798, 030	9, 035, 724	7, 676, 305	2, 829, 898	1, 958, 828	1863

TENNESSEE.

.....	1, 243, 827	1, 520, 880	125, 496	73, 467	.....	1834
383, 391	2, 890, 381	3, 189, 220	664, 002	119, 795	119, 165	1835
41, 567	4, 546, 245	4, 205, 508	1, 514, 065	392, 568	1, 087, 381	1836
.....	5, 092, 665	4, 272, 635	2, 230, 833	236, 937	380, 495	1837
345, 792	5, 309, 454	2, 621, 185	1, 502, 271	660, 513	2, 370, 481	1838
26, 239	6, 488, 192	2, 607, 830	863, 472	755, 489	2, 961, 399	1839
.....	8, 635, 581	3, 727, 515	1, 109, 719	559, 088	428, 155	1841
.....	8, 596, 181	3, 641, 928	1, 101, 944	338, 716	135, 809	1842
.....	8, 551, 400	1, 777, 075	790, 940	271, 982	351, 369	1843
87, 979	8, 536, 567	2, 345, 193	1, 186, 749	254, 053	61, 865	1844
.....	8, 284, 929	3, 119, 827	1, 323, 168	558, 578	67, 810	1845
.....	4, 809, 999	2, 425, 999	760, 476	252, 087	17, 554	1846
167, 064	5, 472, 059	2, 829, 861	823, 957	256, 315	.....	1847
87, 162	8, 243, 299	3, 966, 764	1, 300, 060	374, 385	33, 165	1848
79, 628	7, 086, 943	3, 291, 762	1, 061, 840	345, 705	.....	1849
29, 750	7, 026, 987	3, 913, 491	1, 320, 959	43, 852	307, 937	1850
.....	7, 452, 265	6, 814, 376	1, 949, 497	61, 638	672, 150	1851
143, 344	3, 460, 114	4, 879, 196	1, 364, 603	199, 513	.....	1853
67, 322	6, 599, 872	6, 821, 836	2, 200, 922	108, 470	447, 425	1854
166, 395	6, 717, 848	5, 850, 562	2, 413, 418	211, 681	85, 501	1855
143, 696	8, 593, 693	8, 518, 545	3, 740, 101	467, 070	664, 910	1856
24, 169	8, 454, 423	8, 401, 948	4. 875, 346	944, 917	951, 262	1857
8, 258	8. 361, 357	6, 472, 822	4, 659, 809	1, 073, 269	441, 165	1859
84, 355	8, 067, 037	5, 538, 378	4, 324, 799	264, 627	462, 420	1860
995, 366	7, 945, 143	3, 844, 796	2, 852, 767	328, 576	1, 501, 922	1861
48, 333	3, 561, 700	4, 540, 906	1, 125, 633	91, 136	711, 412	1863

OHIO.

Years.	No. of banks.	Principal resources.					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Speci
1835*	24	$9,751,973	$2,500	$1,433,836	$108,501	$1,272,268	.....
1836	32	17,079,714	.....	3,318,708	223,375	2,725,262	.....
1837	33	18,178,699	.....	4,597,579	271,558	1,710,827	.....
1838	34	17,212,694	.....	1,340,338	387,427	864,597	.....
1839	34	16,520,360	.....	1,588,623	.....	1,080,379	.....
1840	37	13,414,087	1,501,585	891,590	523,503	947,526	.....
1841*	27	9,878,322	.....	571,333	.....	867,935	.....
1843	23	6,925,644	1,207,412	469,568	869,521	458,106	
1844	8	2,968,441	137,769	740,866	306,394	228,375	
1845	8	3,166,619	95,718	528,655	376,407	259,690	
1846	31	7,963,404	1,249,573	1,374,240	371,359	1,031,865	1
1847	34	8,291,875	966,238	1,835,505	.....	967,742	
1848	48	12,452,665	1,600,433	2,656,222	.....	1,533,978	.....
1849	54	14,912,665	.....	2,117,283	332,812	1,324,025	.....
1850	57	16,305,869	.....	2,198,997	400,078	1,312,157	1
1851	58	18,046,754	.....	3,574,165	459,385	1,363,985	.....
1852	70	19,241,225	2,721,236	2,848,500	462,227	1,418,561	1
1853	68	16,787,252	2,803,438	4,331,741	432,569	2,072,560	
1854	68	17,380,255	2,808,337	3,534,970	332,909	1,438,342	1
1855	66	13,578,339	2,466,247	2,751,312	298,222	905,555	1
1856	65	14,921,998	2,476,751	3,117,178	350,708	1,632,969	1
1857	61	15,223,241	2,749,686	2,479,558	310,145	1,199,863	
1858	49	9,558,927	2,088,778	2,139,364	522,011	768,243	1
1859	53	11,171,343	2,069,789	2,613,615	586,670	1,152,433	1
1860	52	11,100,462	1,153,552	2,667,763	718,913	898,337	1
1861	55	10,913,007	2,089,819	3,206,580	671,590	841,682	1
1862	55	10,475,062	2,677,253	2,828,357	702,657	1,426,066	1
1863	55	12,298,400	3,768,820	4,440,726	697,450	3,813,363	2

INDIANA.

1835	10	531,843	.....	29,417	1,715	78,150	.....
1836	11	2,304,683	.....	1,278,223	17,214	557,612	.....
1837	11	3,179,271	.....	1,457,204	48,901	487,753	.....
1838	11	3,556,341	.....	281,393	97,301	209,185	.....
1839	11	4,532,965	.....	226,521	144,386	155,813	.....
1840	13	4,581,486	294,000	208,301	180,343	169,500	.....
1841	13	3,689,595	294,000	305,146	223,629	166,251	.....
1842	13	4,419,104	294,000	182,151	241,051	177,244	
1843	13	2,866,629	259,080	227,634	260,847	37,765	
1844	13	2,677,530	.....	364,529	273,964	61,691	
1845	13	2,834,421	.....	719,331	326,059	145,813	
1846	13	3,721,805	37,000	.....	348,170	84,188	.....
1847	13	3,596,391	36,000	803,065	343,845	119,976	.....
1848	13	3,498,912	36,000	1,081,194	368,178	299,250	.....
1849	13	3,551,544	71,000	693,064	382,076	147,451	.....
1850	13	3,912,796	237,215	749,863	369,860	101,970	.....
1851	14	4,395,099	108,485	598,014	364,233	224,842	.....
1852	14	4,621,726	.....	925,325	324,826	334,296	.....
1853	14	4,249,994	163,846	1,432,292	319,448	554,754	
1854	44	7,247,366	3,257,064	1,985,114	289,673	715,365	
1855	59	9,305,651	6,148,837	3,087,827	249,298	911,000	
1856	46	6,996,992	1,705,070	1,274,992	231,929	598,262	
1857	46	7,039,691	1,694,357	1,338,418	227,599	557,238	
1858	40	4,861,445	1,416,737	920,441	104,224	395,536	
1859	37	6,468,308	1,252,981	1,177,489	195,711	505,685	
1860	37	7,675,861	1,349,466	950,836	258,309	418,991	
1861	39	8,158,038	1,279,822	1,198,961	316,024	355,025	
1862	37	6,249,043	1,358,002	2,012,966	354,799	445,144	
1863	37	5,250,245	1,589,768	2,801,282	348,860	1,901,359	

* Incomplete.

for various years—Continued.

OHIO.

Principal resources.		Principal liabilities.					Years.
Specie.	Other resources.	Capital stock.	Circulation.	Deposits.	Due to banks.	Other liabilities.	
$1,707,835	$44,531	$5,819,692	$5,221,520	$2,090,065	$667,942	$213,713	1835*
2,924,906	29,075	8,369,744	9,675,644	6,125,914	1,420,613	921,005	1836
3,153,334	.....	9,247,296	8,326,974	7,590,933	1,471,659	.....	1837
2,674,212	.....	11,331,618	6,221,136	4,071,975	481,344	1,509,459	1838
2,616,614	.....	10,153,846	8,157,871	2,680,604	1,254,870	.....	1839
1,752,446	1,327,455	10,507,521	4,607,127	2,017,360	683,[illegible]2	1,348,540	1840
1,452,767	2,698,692	8,103,243	3,584,341	1,938,682	410,287	1,022,593	1841*
885,051	318,852	6,805,352	1,911,983	1,144,915	213,294	260,690	1843
792,483	7,345	2,167,628	2,246,999	505,430	90,959	.....	1844
748,001	23,595	2,171,807	2,348,693	436,579	104,020	.....	1845
1,940,485	158,008	4,364,421	4,504,130	3,038,747	505,647	853,439	1846
1,619,336	1,102,716	4,437,903	5,791,602	2,398,009	919,553	437,410	1847
2,664,547	1,013,919	6,056,357	8,647,327	4,545,081	858,307	459,683	1848
3,155,362	1,872,785	6,584,220	9,491,037	4,567,783	1,396,462	1,345,397	1849
3,389,470	2,626,369	7,272,840	10,826,036	4,878,236	907,370	1,528,753	1850
3,931,678	2,982,782	7,623,333	11,832,511	5,522,974	1,712,580	1,620,843	1851
3,806,902	712,338	7,818,761	11,545,105	5,996,372	3,580,026	444,525	1852
3,631,319	851,234	7,115,111	11,373,210	7,440,650	3,166,979	138,487	1853
3,319,064	.....	8,013,154	9,839,008	7,693,610	1,866,172	249,887	1854
1,880,105	1,006,525	7,166,581	8,074,132	5,450,566	949,727	411,052	1855
2,086,809	1,195,047	6,491,421	9,080,589	7,101,325	1,712,040	296,202	1856
2,916,814	687,337	6,742,421	9,153,629	6,543,420	1,202,961	392,758	1857
1,734,995	910,436	6,560,770	6,201,286	3,915,781	280,786	282,071	1858
1,865,441	711,157	6,707,151	8,040,304	4,389,831	488,878	206,235	1859
1,928,640	961,720	6,890,839	7,983,889	4,039,614	790,568	144,781	1860
2,377,466	842,325	7,151,039	8,143,611	4,046,811	3,206,580	101,696	1861
3,655,944	.....	5,695,950	9,217,520	5,762,355	450,035	2,418,043	1862
3,023,925	1,501,206	5,674,000	9,057,837	11,697,818	1,014,752	1,978,340	1863

INDIANA.

751,083	1,708	800,000	456,065	127,236	3,985	.....	1835
729,839	226,404	1,279,857	1,981,650	1,673,887	78,823	128,392	1836
1,394,737	270,197	1,585,481	1,970,595	2,738,405	66,867	63,777	1837
1,221,121	298,658	1,900,687	2,308,130	952,009	136,647	5,720	1838
1,345,832	.....	2,216,700	2,951,795	490,617	259,905	270,008	1839
1,021,490	91,728	2,595,221	2,985,370	372,784	126,088	.....	1840
1,076,551	717,782	2,671,618	2,865,568	472,748	148,829	1,939	1841
1,127,901	5,463	2,743,191	2,871,689	317,890	116,065	147,344	1842
811,234	714,005	2,727,532	1,828,371	212,463	64,929	98,193	1843
985,226	563,549	2,130,555	2,310,690	211,561	39,912	32,779	1844
1,120,013	560,572	2,105,212	3,101,000	320,303	41,993	76,867	1845
1,079,368	626,333	2,087,894	3,527,351	402,067	76,437	.....	1846
1,093,647	538,828	2,083,824	3,336,533	444,682	47,886	94,310	1847
1,083,979	597,377	2,082,874	3,606,452	653,445	34,545	.....	1848
1,273,895	502,241	2,089,908	3,708,031	556,050	82,292	.....	1849
1,285,405	210,515	2,082,910	3,304,260	663,462	107,242	.....	1850
1,197,880	247,048	2,082,950	3,421,445	630,323	118,344	.....	1851
1,245,407	266,301	2,083,007	3,772,193	657,843	123,817	132,527	1852
1,396,933	217,803	2,083,007	3,860,524	868,066	108,392	357,863	1853
1,830,760	127,238	5,554,552	7,116,827	1,764,747	445,359	100,622	1854
1,394,357	.....	7,281,934	8,165,856	2,289,605	803,849	.....	1855
1,589,014	132,946	4,045,325	4,516,422	1,957,097	379,804	161,975	1856
1,420,676	380,941	4,123,089	4,731,705	1,852,742	272,815	177,309	1857
1,261,720	10,891	3,585,922	3,363,976	1,417,966	380,569	60,954	1858
1,999,000	111,089	3,617,629	5,379,936	1,723,840	176,366	68,215	1859
1,563,540	221,457	4,343,210	5,390,246	1,700,479	89,530	140,895	1860
2,296,646	77,293	4,744,570	5,755,201	1,841,051	117,868	152,650	1861
4,577,259	.....	4,579,985	6,844,700	2,076,548	162,890	1,400,385	1862
3,455,731	.....	4,492,835	6,782,890	3,017,597	110,126	1,303,776	1863

* Incomplete.

OHIO.

Years.	No. of banks.	Principal resources.					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Speci
1835*	24	$9, 751, 973	$2, 500	$1, 433, 836	$108, 501	$1, 272, 268	.....
1836	32	17, 079, 714	.....	3, 318, 708	223, 375	2, 725, 262	.....
1837	33	18, 178, 699	.....	4, 597, 579	271, 558	1, 710, 827	.....
1838	34	17, 212, 694	.....	1, 340, 338	387, 427	864, 597	.....
1839	34	16, 520, 360	.....	1, 588, 623	.....	1, 080, 379	.....
1840	37	13, 414, 087	1, 501, 585	891, 590	523, 503	947, 526	.....
1841*	27	9, 878, 392	.....	571, 333	.....	867, 935	.....
1843	23	6, 925, 644	1, 207, 412	469, 568	869, 521	458, 106	
1844	8	2, 968, 441	137, 769	740, 866	306, 394	228, 375	
1845	8	3, 166, 619	95, 718	528, 655	376, 407	259, 890	
1846	31	7, 963, 404	1, 249, 573	1, 374, 240	371, 359	1, 031, 865	
1847	34	8, 291, 875	966, 238	1, 835, 505	.....	967, 742	
1848	48	12, 452, 665	1, 600, 433	2, 656, 222	.....	1, 533, 978	.....
1849	54	14, 912, 665	.....	2, 117, 283	332, 812	1, 324, 025	.....
1850	57	16, 305, 869	.....	2, 198, 997	400, 078	1, 312, 157	
1851	58	18, 046, 754	.....	3, 574, 165	459, 385	1, 363, 985	.....
1852	70	19, 241, 225	2, 721, 236	2, 848, 500	462, 227	1, 418, 561	
1853	68	16, 787, 252	2, 803, 438	4, 331, 741	432, 569	2, 072, 560	
1854	68	17, 380, 255	2, 808, 337	3, 534, 970	332, 909	1, 438, 342	
1855	66	13, 578, 339	2, 466, 247	2, 751, 312	298, 222	905, 555	
1856	65	14, 921, 998	2, 476, 751	3, 117, 178	350, 708	1, 632, 969	
1857	61	15, 223, 241	2, 749, 686	2, 479, 558	310, 145	1, 199, 863	
1858	49	9, 558, 927	2, 088, 778	2, 139, 364	522, 011	768, 243	
1859	53	11, 171, 343	2, 069, 789	2, 613, 615	586, 670	1, 152, 433	
1860	52	11, 100, 462	1, 153, 552	2, 667, 763	718, 913	898, 337	
1861	55	10, 913, 007	2, 089, 819	3, 206, 580	671, 590	841, 682	
1862	55	10, 475, 062	2, 677, 253	2, 828, 357	702, 657	1, 426, 066	
1863	55	12, 298, 400	3, 768, 820	4, 440, 726	697, 450	3, 813, 363	

INDIANA.

1835	10	531, 843	.....	29, 417	1, 715	78, 150	.....
1836	11	2, 304, 683	.....	1, 278, 223	17, 214	557, 612	.....
1837	11	3, 179, 271	.....	1, 457, 204	48, 901	487, 753	.....
1838	11	3, 556, 341	.....	281, 393	97, 301	209, 185	.....
1839	11	4, 532, 965	.....	226, 521	144, 386	155, 813	.....
1840	13	4, 581, 486	294, 000	208, 301	180, 343	169, 500	.....
1841	13	3, 689, 595	294, 000	305, 146	223, 629	166, 251	.....
1842	13	4, 419, 104	294, 000	182, 151	241, 051	177, 244	
1843	13	2, 866, 629	259, 080	227, 634	260, 847	37, 765	
1844	13	2, 677, 530	.....	364, 529	273, 964	61, 691	
1845	13	2, 834, 421	.....	719, 331	326, 059	145, 813	
1846	13	3, 721, 805	37, 000	.....	348, 170	84, 188	.....
1847	13	3, 596, 391	36, 000	803, 065	343, 845	119, 976	.....
1848	13	3, 498, 912	36, 000	1, 081, 194	368, 178	299, 250	.....
1849	13	3, 551, 544	71, 000	693, 064	382, 076	147, 451	.....
1850	13	3, 912, 796	237, 215	749, 863	369, 860	101, 970	.....
1851	14	4, 395, 099	108, 485	598, 014	364, 233	224, 842	.....
1852	14	4, 621, 726	.....	925, 325	324, 826	334, 296	.....
1853	14	4, 249, 994	163, 846	1, 432, 292	319, 448	554, 754	
1854	44	7, 247, 366	3, 257, 064	1, 985, 114	289, 673	715, 365	
1855	59	9, 305, 651	6, 148, 837	3, 087, 827	249, 298	911, 000	
1856	46	6, 996, 992	1, 705, 070	1, 274, 992	231, 929	598, 262	
1857	46	7, 039, 691	1, 694, 357	1, 338, 418	227, 599	557, 238	
1858	40	4, 861, 445	1, 416, 737	920, 441	104, 224	395, 536	
1859	37	6, 468, 308	1, 252, 981	1, 177, 489	195, 711	505, 685	
1860	37	7, 675, 861	1, 349, 466	950, 836	258, 309	418, 991	
1861	39	8, 158, 038	1, 279, 828	1, 198, 961	316, 024	355, 025	
1862	37	6, 249, 043	1, 358, 002	2, 012, 986	354, 799	445, 144	
1863	37	5, 250, 245	1, 589, 768	2, 801, 282	348, 860	1, 901, 359	

* Incomplete.

for various years—Continued.

OHIO.

Principal resources.		Principal liabilities.					Years.
Specie.	Other resources.	Capital stock.	Circulation.	Deposits.	Due to banks.	Other liabilities.	
$1,707,835	$44,531	$5,819,692	$5,221,520	$2,090,065	$667,942	$213,713	1835*
2,934,906	29,075	8,369,744	9,675,644	6,125,914	1,420,613	921,005	1836
3,153,334	.....	9,247,296	8,326,974	7,590,933	1,471,659	.....	1837
2,674,212	.....	11,331,618	6,221,136	4,071,975	481,344	1,509,459	1838
2,616,814	.....	10,153,846	8,157,871	2,680,604	1,254,859	.....	1839
1,752,446	1,397,455	10,507,521	4,607,127	2,017,360	683,[illegible]2	1,348,540	1840
1,052,767	2,688,692	8,103,243	3,584,341	1,938,682	410,287	1,022,583	1841*
893,051	318,852	6,805,352	1,911,983	1,144,915	213,294	260,690	1843
792,483	7,345	2,167,628	2,246,999	505,430	90,959	.....	1844
742,001	23,595	2,171,807	2,348,693	436,579	104,020	.....	1845
1,949,485	158,008	4,364,421	4,504,130	3,038,747	505,647	853,439	1846
1,619,336	1,102,716	4,437,903	5,791,602	2,398,009	919,553	437,410	1847
2,664,547	1,013,919	6,056,357	8,647,327	4,545,081	858,307	459,683	1848
3,155,382	1,872,785	6,584,220	9,491,037	4,567,783	1,396,462	1,345,397	1849
3,389,470	2,636,369	7,272,840	10,826,036	4,678,236	907,370	1,528,753	1850
3,931,678	2,982,728	7,623,333	11,832,511	5,522,974	1,712,580	1,620,843	1851
3,806,902	712,338	7,818,761	11,545,105	5,996,372	3,580,026	444,525	1852
3,631,319	851,234	7,115,111	11,373,210	7,440,650	3,166,979	138,487	1853
3,319,064	.....	8,013,154	9,839,008	7,693,610	1,866,172	249,887	1854
1,880,105	1,006,525	7,166,581	8,074,132	5,450,566	949,727	411,652	1855
2,086,809	1,195,047	6,491,421	9,080,589	7,101,325	1,712,040	296,202	1856
2,016,814	687,337	6,742,421	9,153,629	6,543,420	1,202,961	392,758	1857
1,734,995	910,436	6,560,770	6,201,286	3,915,781	280,786	282,071	1858
1,845,441	711,157	6,707,151	8,040,304	4,389,831	488,878	206,235	1859
1,928,640	961,720	6,890,839	7,983,889	4,039,614	790,568	144,781	1860
2,177,466	842,325	7,151,039	8,143,611	4,046,811	3,206,580	101,696	1861
3,655,944	.....	5,695,950	9,217,520	5,762,355	450,035	2,418,043	1862
3,023,245	1,501,206	5,674,000	9,057,837	11,697,818	1,014,752	1,978,340	1863

INDIANA.

751,083	1,708	800,000	456,065	127,236	3,965	.....	1835
759,839	226,404	1,279,857	1,981,650	1,673,887	78,823	128,302	1836
1,304,737	270,197	1,585,481	1,970,595	2,738,405	66,867	63,777	1837
1,221,181	298,658	1,900,687	2,308,130	952,009	136,647	5,720	1838
1,345,632	.....	2,216,700	2,951,795	490,617	239,905	270,002	1839
1,021,490	91,728	2,595,221	2,985,370	372,784	126,088	.....	1840
1,076,551	717,752	2,671,618	2,865,568	472,748	148,829	1,939	1841
1,137,901	5,463	2,743,191	2,871,689	317,890	116,065	147,344	1842
811,234	714,005	2,727,532	1,829,371	212,463	64,929	98,193	1843
965,226	563,549	2,130,555	2,310,690	211,561	39,912	32,779	1844
780,013	560,572	2,105,212	3,101,000	320,303	41,993	76,867	1845
979,364	636,333	2,087,894	3,527,351	402,067	76,437	.....	1846
983,647	538,828	2,083,824	3,336,533	444,682	47,886	94,310	1847
983,979	597,377	2,082,874	3,606,452	653,445	34,545	.....	1848
773,695	502,241	2,089,908	3,708,031	556,050	82,292	.....	1849
985,406	210,515	2,082,910	3,304,260	663,462	107,242	.....	1850
197,860	247,048	2,082,950	3,421,445	630,323	118,344	.....	1851
945,407	266,301	2,083,007	3,772,193	657,843	123,817	132,527	1852
998,933	247,803	2,083,007	3,860,524	869,066	108,392	357,863	1853
888,760	127,238	5,554,552	7,116,827	1,764,747	445,359	100,622	1854
894,357	.....	7,281,934	8,165,856	2,289,605	803,849	.....	1855
599,014	132,946	4,045,325	4,516,422	1,957,097	379,804	161,975	1856
420,076	380,941	4,123,089	4,731,705	1,852,742	272,815	177,309	1857
261,720	10,891	3,585,922	3,363,976	1,417,966	380,569	60,954	1858
869,000	111,089	3,617,629	5,379,936	1,723,840	176,366	68,215	1859
563,540	221,457	4,343,210	5,390,246	1,700,479	89,530	140,895	1860
896,648	77,293	4,744,570	5,755,201	1,841,051	117,868	152,650	1861
577,259	.....	4,579,985	6,844,700	2,076,548	162,890	1,400,385	1862
155,731	.....	4,492,835	6,782,890	3,017,597	110,126	1,303,776	1863

* Incomplete.

Statistics of Stat

ILLINOIS.

Years.	No. of banks.	Principal resources.					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Speci
1835	2	$313, 902	.....	$209, 396	$4, 671	$20, 150	.....
1836	7	1, 203, 763	.....	55, 689	8, 296	69, 983	.....
1837	8	3, 098, 751	.....	620, 790	14, 179	268, 653	.....
1838	8	4, 416, 577	$2, 690, 000	234, 145	27, 533	70, 718	.....
1839	8	6, 046, 615	3, 263, 750	701, 290	57, 158	331, 860	.....
1840	9	5, 930, 258	2, 544, 750	759, 537	108, 994	199, 381	.....
1841	15	5, 454, 938	2, 128, 620	1, 105, 817	534, 421	193, 124	.....
1843	14	3, 688, 167	2, 085, 552	72, 165	1, 243, 327	24, 784	.....
1845	15	2, 286, 902	424, 326	30, 363	1, 191, 505	11, 836	.....
1853	23	586, 404	1, 780, 617	880, 541	13, 202	233, 576	.....
1854	29	316, 841	2, 671, 903	878, 612	31, 158	385, 339	
1856	36	337, 675	3, 777, 676	2, 354, 571	79, 940	517, 066	
1857	42	1, 740, 671	6, 129, 613	3, 952, 450	52, 832	433, 717	
1858	45	1 146, 770	6, 164, 017	2, 813, 578	59, 567	265, 034	
1859	48	1, 296, 616	6, 486, 652	2, 627, 690	87, 769	271, 526	
1860	74	387, 229	9, 826, 691	3, 201, 416	92, 429	343, 269	
1861	94	546, 876	12, 264, 580	3, 793, 753	116, 551	287, 411	
1862	19	.....	.....	.....	.....	.....	.....
1863	25	221, 380	501, 947	110, 151	206, 231	109, 295	

MICHIGAN.

1835	8	1, 336, 225	.....	272, 210	22, 794	121, 445	.....
1836	10	2, 099, 608	.....	1, 671, 325	25, 707	200, 710	.....
1837	11	2, 946, 697	14, 250	1, 496, 583	37, 064	308, 305	.....
1838	20	3, 773, 370	.....	569, 011	123, 113	233, 031	.....
1839	28	2, 885, 364	84, 130	623, 948	166, 663	340, 129	.....
1840	10	2, 152, 954	5, 570	223, 599	74, 499	102, 895	.....
1841	4	1, 713, 769	74, 541	180, 467	75, 512	71, 964	.....
1843	2	557, 159	.....	22, 759	128, 644	7, 668	
1844	5	1, 145, 257	3, 825	265, 459	174, 448	75, 692	
1845	3	414, 526	629	170, 762	12, 771	25, 286	
1846	6	1, 024, 693	17, 085	241, 573	217, 356	41, 421	
1847	2	231, 703	4, 080	63, 502	10, 828	11, 239	
1848	1	170, 231	61, 130	65, 505	.....	23, 892	.....
1849	1	233, 268	62, 953	85, 142	18, 077	5, 894	.....
1850	5	1, 080, 664	140, 777	166, 187	237, 519	57, 094	
1851	5	1, 358, 704	406, 647	397, 909	226, 588	109, 696	
1852	5	1, 273, 709	743, 890	216, 401	181, 938	68, 320	
1853	5	1, 416, 328	508, 678	276, 455	129, 520	110, 417	.....
1854	7	2, 199, 093	617, 725	742, 843	144, 998	108, 941	
1855	6	1, 900, 942	555, 431	392, 550	146, 035	118, 784	
1856	4	1, 988, 087	517, 945	402, 520	124, 486	97, 265	
1857	4	1, 903, 603	588, 389	245, 061	60, 110	159, 489	
1858	4	1, 111, 786	322, 466	77, 034	115, 661	31, 411	
1859	3	1, 153, 547	258, 776	137, 059	124, 357	54, 953	
1960	4	892, 949	192, 831	120, 372	130, 861	44, 644	
1861	2	578, 043	79, 973	133, 796	39, 200	52, 372	
1862	4	788, 028	233, 613	268, 672	96, 440	65, 500	
1863	4	1, 092, 906	183, 728	451, 736	91, 429	44, 826	

WISCONSIN.

1838	2	152, 676	.....	45, 908	3, 179	27, 432	.....
1839	2	231, 624	.....	.....	.....	.....	.....
1840	1	133, 670	.....	31, 065	5, 452	7, 705	.....
1841	1	224, 365	.....	2, 571	14, 404	29, 397	
1846	1	58, 789	.....	.....	48, 824	26, 329	.....
1854	10	1, 163, 066	578, 721	325, 946	8, 461	151, 154	
1855	23	1, 861, 043	1, 044, 021	306, 982	24, 320	341, 174	
1856	32	3, 906, 079	1, 200, 083	363, 161	94, 261	603, 848	
1857	49	5, 280, 634	2, 025, 160	453, 771	150, 315	701, 161	
1858	66	6, 230, 861	3, 626, 468	498, 794	229, 236	467, 411	
1859	98	9, 262, 457	5, 114, 415	892, 775	304, 142	852, 283	
1860	108	7, 592, 361	5, 031, 504	890, 454	326, 461	925, 110	
1861	110	7, 723, 387	4, 949, 686	745, 063	.....	1, 162, 936	.....
1862	60	4, 573, 512	1, 850, 516	464, 064	317, 880	693, 246	

for various years—Continued.

ILLINOIS.

Principal resources.		Principal liabilities.					Years.
Specie.	Other resources.	Capital stock.	Circulation.	Deposits.	Due to banks.	Other liabilities.	
810, 923	.....	$278, 739	$178, 810	$123, 695	$5, 739	$200, 000	1835
279, 670	$4, 465	478, 220	653, 661	252, 734	13, 175	200, 000	1836
260, 794	11, 070	2, 014, 760	1, 565, 373	838, 644	37, 342	1, 681	1837
664, 497	4, 944	4, 673, 050	1, 990, 993	789, 562	348, 995	188, 836	1838
999, 172	103, 346	5, 435, 055	3, 729, 513	1, 591, 535	533, 494	.....	1839
756, 964	175, 750	5, 423, 185	3, 724, 092	805, 244	230, 707	24, 891	1840
962, 895	.....	5, 386, 765	4, 367, 829	200, 844	149, 104	.....	1841
788, 998	.....	5, 016, 640	2, 212, 127	181, 416	17, 550	.....	1843
79, 697	.....	2, 713, 640	1, 183, 256	41, 145	2, 219	23, 000	1845
419, 531	.....	1, 702, 456	1, 351, 788	522, 476	315, 441	14, 116	1853
565, 152	1, 368, 203	2, 513, 790	2, 283, 526	1, 286, 102	.....	294, 034	1854
759, 474	1, 108, 148	3, 840, 946	3, 420, 985	1, 267, 234	.....	241, 903	1856
635, 810	.....	5, 872, 144	5, 534, 945	1, 002, 399	210, 483	157, 981	1857
332, 939	4, 757	4, 679, 325	5, 238, 930	658, 521	19, 662	131, 764	1858
289, 585	1, 837	4, 000, 334	5, 707, 048	640, 058	15, 621	525, 341	1859
223, 812	1, 679, 277	5, 251, 225	8, 981, 723	697, 037	26, 533	552, 338	1860
302, 905	2, 035, 736	6, 750, 743	11, 010, 837	807, 763	64, 200	422, 220	1861
.....	.....	.....	1, 415, 076	.....	.....	.....	1862
104, 016	425, 460	891, 845	619, 286	400, 213	110, 739	42, 112	1863

MICHIGAN.

112, 419	132, 917	658, 980	636, 676	686, 450	15, 729	.....	1835
173, 071	100, 472	909, 779	1, 184, 494	2, 114, 943	52, 922	25, 000	1836
364, 975	28, 161	1, 400, 000	1, 350, 325	2, 379, 380	218, 035	.....	1837
435, 073	253, 681	1, 918, 365	1, 724, 409	1, 313, 286	196, 366	113, 939	1838
250, 052	221, 216	3, 018, 701	909, 544	1, 298, 598	390, 997	711, 394	1839
42, 754	117, 000	1, 229, 200	261, 296	342, 760	96, 325	613, 887	1840
123, 635	160, 172	1, 000, 000	538, 177	183, 909	5, 678	512, 849	1841
60, 709	44, 520	428, 700	98, 099	73, 353	.....	3, 256, 635	1843
382, 845	28, 072	719, 100	681, 976	254, 180	18, 204	260, 375	1844
201, 800	44, 850	202, 650	247, 111	420, 730	3, 688	.....	1845
139, 772	46, 520	815, 697	362, 828	294, 890	205	266, 864	1846
6e, 467	74, 777	176, 167	141, 854	144, 149	.....	3, 133	1847
61, 965	61, 793	139, 450	220, 901	65, 981	328	2, 140	1848
56, 336	588	147, 650	195, 598	101, 156	83	4, 414	1849
107, 210	68, 532	392, 530	624, 431	266, 412	16, 802	189, 195	1850
135, 722	70, 504	431, 338	897, 364	416, 215	42, 589	494, 102	1851
161, 463	216, 429	861, 228	920, 951	698, 470	22, 858	15, 059	1852
157, 394	43, 751	665, 803	896, 140	579, 969	63, 084	182, 382	1853
257, 672	95, 170	1, 084, 718	1, 270, 989	1, 078, 606	82, 496	438, 488	1854
143, 123	15, 345	980, 416	500, 942	1, 170, 974	95, 597	187, 522	1855
152, 080	21, 347	730, 438	573, 840	1, 366, 958	53, 425	128, 216	1856
92, 762	11, 145	841, 469	670, 549	1, 347, 956	118, 962	52, 646	1857
23, 776	15, 727	851, 804	364, 676	310, 479	78, 975	124, 198	1858
42, 01-	14, 440	745, 304	331, 978	555, 693	35, 165	126, 011	1859
34, 175	36, 119	755, 465	222, 197	375, 397	13, 969	76, 206	1860
28, 309	.....	250, 000	47, 510	436, 837	4, 777	139, 878	1861
37, 996	19, 249	413, 030	120, 124	749, 828	125, 623	117, 800	1862
30, 339	.....	416, 590	131, 087	1, 420, 852	19, 218	110, 934	1863

WISCONSIN.

93, 494	.....	119, 625	141, 363	43, 228	163	9, 435	1838
65, 640	187, 513	139, 125	235, 573	109, 967	.....	.....	1839
41, 397	2, 448	100, 000	109, 185	9, 591	85	.....	1840
.....	80, 537	100, 000	90, 305	17, 414	175	85, 451	1841
35, 967	379, 125	221, 475	213, 479	129, 636	.....	.....	1846
142, 4-2	.....	600, 000	485, 121	654, 423	.....	710, 954	1854
334, 363	8, 791	1, 400, 000	740, 764	1, 482, 053	.....	456, 739	1855
531, 713	1, 501	1, 870, 000	1, 060, 165	2, 806, 341	.....	1, 073, 874	1856
542, 938	1, 892	2, 955, 000	1, 702, 570	3, 365, 562	.....	1, 290, 486	1857
576, 543	45, 266	5, 515, 000	2, 913, 071	2, 077, 862	.....	1, 278, 872	1858
708, 009	.....	7, 995, 000	4, 695, 170	3, 022, 384	.....	1, 573, 694	1859
419, 947	1, 329, 668	7, 620, 000	4, 429, 855	3, 085, 813	.....	1, 493, 529	1860
372, 518	1, 722, 779	6, 782, 000	4, 310, 175	4, 083, 131	.....	1, 632, 201	1861
304, 478	550, 106	3, 807, 000	1, 419, 423	2, 341, 112	.....	1, 257, 718	1862

IOWA.

Years.	No. of banks.	Principal resources.					
		Loans and discounts.	Stocks.	Due from banks.	Real estate.	Notes of other banks.	Spec
1860	12	$724,228	$101,849	$248,817	.....	$213,661	.....
1861	13	1,169,870	.....	284,008	.....	522,695	.....
1862	14	1,094,912	219,723	334,186	.....	271,550	.....
1863	14	1,508,666	226,350	490,657	.....	616,405	.....

MINNESOTA.

1859	2	5,185	50,000	30,806	.....	4,223	
1861	3	123,163	71,967	18,285	.....	9,802	
1862	4	.....	.....	.....	.....	.....	.....
1863	7	133,951	324,212	20,783	1,032	22,200	

MISSOURI.

1835	1	85,707	.....	20,040	.....	322,338	.....
1836	1	976,185	.....	109,049	.....	233,671	.....
1837	1	1,398,811	.....	508,204	.....	449,064	.....
1838	3	1,034,852	.....	45,274	50,101	223,930	.....
1839	2	1,570,431	.....	422,792	43,449	593,550	.....
1840	3	2,077,811	.....	303,611	52,518	292,465	.....
1841	3	1,628,203	.....	186,520	80,580	42,345	.....
1842	3	1,013,409	175,000	63,520	56,353	148,195	.....
1843	3	824,740	175,000	95,622	56,875	143,250	
1844	4	951,949	175,000	57,498	62,320	2,465	
1845	5	1,166,601	.....	86,368	84,293	.....	
1846	6	2,958,495	.....	47,899	136,015	.....	
1847	6	2,449,333	.....	68,437	170,403	11,030	.....
1848	6	2,698,086	.....	20,519	122,573	38,280	
1849	6	3,152,028	.....	53,904	125,850	36,560	
1850	6	3,265,275	.....	28,820	114,175	36,820	.....
1851	6	3,533,463	.....	66,028	123,928	37,510	.....
1853	6	3,109,559	51,872	114,557	122,869	301,570	
1854	6	3,958,055	.....	152,781	116,151	282,590	.....
1855	6	3,441,643	.....	49,960	111,185	.....	.....
1856	6	4,393,029	.....	28,331	104,622	33,870	.....
1857	6	4,112,791	.....	75,991	98,254	196,910	.....
1858	10	4,620,534	72,000	96,626	29,773	324,705	.....
1859	29	9,830,426	417,335	597,679	169,549	1,007,575	
1860	38	15,461,192	725,670	1,090,506	226,609	1,046,015	.....
1861	42	17,373,469	970,550	1,281,748	321,754	1,531,816	
1862	42	11,243,288	1,285,965	2,047,551	528,965	3,160,122	.....
1863	42	12,080,501	1,295,813	.....	621,520	1,357,023	.....

KANSAS.

1859	1	48,256	.....	4,068	2,295	.....	.....
1861	2	48,014	40,000	6,696	6,533	4,414	.....
1862	1	43,450	.....	750	9,280	.....	

NEBRASKA.

1857	4	418,097	.....	129,804	3,975	15,069	
1858	6	15,679	.....	35,601	3,850	1,000	.....
1859	2	97,087	.....	3,127	1,155	1,399	
1861	1	72,406	.....	4,443	7,885	2,209	.....

s, of the bank capital in the United States, during the years 1814 *to* 1817, *so far as it was known at the Treasury.*

District, or Territory.	1814.	1815.	1816.	1817.
	$1,380,000	$1,930,000	$1,860,000	$1,720,000
s	838,250	942,350	943,350	997,350
	11,350,000	11,600,000	11,650,000	11,300,000
	2,317,320	2,317,320	2,317,320	2,317,320
	3,655,750	4,063,675	3,909,575	4,021,262
	17,185,352	17,700,736	17,145,979	16,991,704
	2,121,932	2,071,957	1,672,115	2,076,465
	14,963,333	15,346,432	15,393,594	15,732,615
	996,990	973,890	974,500	974,500
	7,872,002	8,243,422	8,346,782	8,657,147
mbia	4,060,814	4,244,765	4,650,176	5,008,527
	3,592,000	4,752,460	5,521,415	4,884,565
	1,576,600	2,594,600	2,776,000	2,796,600
	3,730,900	3,832,758	3,832,758	3,919,973
	623,580	1,239,440	1,502,600	1,502,600
	100,000	100,000	100,000	200,000
	1,432,300	1,402,300	1,422,300	1,432,300
	212,962	365,610	498,506	995,500
	942,600	2,532,000	2,057,000	2,823,100
	1,435,819	1,932,108	2,806,737	2,003,969
				127,624
				193,125
ted States				35,000,000
	80,378,504	88,185,823	89,380,707	125,676,446

g the population of the United States, with the per capita of circulation and deposits, yearly, from 1834 *to* 1863.

rs.	Population of United States.	Circulation per capita.	Deposits per capita.	Circulation and deposits per capita.
	Millions.	*Dollars.*	*Dollars.*	*Dollars.*
	14.37	6.6	5.3	11.9
	14.79	7.0	5.6	12.6
	15.21	9.2	7.6	16.8
	15.65	9.5	8.1	17.6
	16.11	7.2	5.3	12.5
	16.58	8.2	5.4	13.6
	17.07	6.3	4.4	10.7
	17.59	6.1	3.7	9.8
	18.13	4.6	3.4	8.0
	18.69	3.1	3.0	6.1
	19.28	3.9	4.4	8.3
	19.88	4.5	4.4	8.9
	20.50	5.1	4.7	9.8
	21.14	5.0	4.3	9.3
	21.80	5.9	4.7	10.6
	22.49	5.1	4.1	9.2
	23.19	5.7	4.7	10.4
	23.99	6.5	5.4	11.9
	24.80			
	25.61	5.7	5.7	11.4
	26.43	7.7	7.1	14.8
	27.26	6.9	7.0	13.9
	28.08	7.0	7.6	14.6
	28.92	7.4	8.0	15.4
	29.75	5.2	6.2	11.4
	30.60	6.3	8.5	14.8
	31.44	6.6	8.1	14.7
	32.06	6.3	8.0	14.3
	32.70	5.6	9.1	14.7
	33.36	7.2	11.8	19.0
verages		6.0	5.9	11.9

Condition of certain banks in the District of Columbia in 1816, 1818, 1819,* *and* 1844.†

[All figures below thousands are omitted.]

Banks.	Dates.	Principal resources.						Principal liabilities.			
		Loans and discounts.	U. S. stock.	Notes of other banks.	Due from other banks.	Specie.	Real estate and sundries.	Capital paid in.	Circulation.	Due to other banks.	Total deposits.
Bank of Washington	Jan. 1, 1816	572	290	21	75	51	13	373	284	184	189
Bank of Columbia	Jan. 1, 1816	1,463	441	169	136	80	91	882	337	742	419
Union Bank of Georgetown	Jan. 1, 1816	574	163	121	85	65	19	438	428	39	123
Bank of Alexandria	Jan. 1, 1816	615	179	54	142	21	52	480	263	129	191
Bank of Potomac	Jan. 1, 1816	487	223	106	79	23	71	500	151	154	184
Farmers' Bank of Alexandria	Jan. 1, 1816	548	.....	40	40	17	9	310	247	64	68
Mechanics' Bank of Alexandria	Jan. 1, 1816	572	160	84	75	35	18	338	385	146	74
Farmers and Mechanics' Bank of Georgetown	Dec. 31, 1818	555	.....	68	29	102	20	486	158	27	96
Patriotic Bank of Washington	Dec. 31, 1818	310	100	10	10	12	.....	250	135	23	35
Bank of the Metropolis	Jan. 2, 1819	844‡	31	10	15	10	18	500	67	.....	361§
Bank of the Metropolis	Oct. 11, 1844	1,304	.....	85	350	222	42	500	231	105	1,249¶
Bank of Washington	Oct. 1, 1844	446	.....	42	8	52	53	360	90	13	240‖

* American State papers—Finance, vol. iii, p. 303.

† Elliot's Funding System, pages 685, 1185 and 1186.

‡ Of this amount $237,000 is reported as bills drawn on the Secretary of the Treasury, paid at the bank.

§ Of this amount $313,000 is reported to be due the Treasurer of the United States.

‖ Of this amount $50,000 is reported to be due the Treasurer of the United States.

¶ Of this amount $816,000 is reported to be due the Treasurer of the United States.

Resources and liabilities of State banks at the dates named.

RESOURCES.	Maine, Nov., 1875.	New Hampshire, May, 1876.	Vermont, July, 1876.	Rhode Island, November, 1875.	Connecticut, April, 1876.
	3 banks.	1 bank.	5 banks.	15 banks.	4 banks.
Loans and discounts	$295,026	$57,258	$1,297,625	$4,519,062	$2,500,088
Overdrafts					8,283
United States bonds		4,000	40,750		
Other stocks, bonds, &c	700	4,875	290,200	121,931	336,768
Due from banks	55,085	12,762	26,570	199,929	790,460
Real estate	4,000	1,854	500	40,794	97,821
Other investments			9,657	5,032	16
Expenses				3,542	5,197
Cash items	18,407				55,547
Specie				2,179	8,206
Legal-tenders, bank-notes, &c	10,899	265	56,628	199,228	115,566
Totals	384,117	81,014	1,721,930	5,091,697	3,917,952
LIABILITIES.					
Capital stock	225,000	50,000	280,000	3,227,850	1,450,000
Circulation	3,555			20,589	28,727
Surplus fund		12,094	2,584		328,980
Undivided profits	32,903		29,585	252,351	
Dividends unpaid	1,695	577	2,611	14,232	5,210
Deposits	118,977	17,173	1,405,013	1,303,274	1,680,323
Due to banks	1,987			231,943	423,179
Other liabilities		1,170	2,137	41,458	1,533
Totals	384,117	81,014	1,721,930	5,091,697	3,917,952

Resources and liabilities of State banks—Continued.

RESOURCES.	New York, September, 1876.	New York City, September, 1876.	New Jersey, January, 1876.	Pennsylvania, November, 1875.	Maryland, June, 1876.
	56 banks.	28 banks.	11 banks.	122 banks.	13 banks.
Loans and discounts	$24,734,132	$38,328,677	$3,160,675	$23,785,485	$5,291,176
Overdrafts	77,765	15,705	1,910		1,002
United States bonds			135,693		73,715
Other stocks, bonds, &c	3,081,086	4,137,437	111,989	3,020,763	954,927
Due from banks	3,333,591	3,550,522	946,614	2,949,062	390,221
Real estate	621,234	1,625,480	196,678	1,562,012	602,631
Other investments	47,598	43,592	37,561	4,278,560	96,659
Expenses	200,601	287,118	22,247	410,255	22,803
Cash items	441,229	7,337,987	26,095		262,302
Specie	69,480	1,540,463	7,178	51,033	6,321
Legal-tenders, bank-notes, &c	975,421	10,310,526	272,098	2,433,243	789,446
Totals	33,582,137	67,177,507	4,918,738	38,490,413	8,491,203
LIABILITIES.					
Capital stock	9,128,117	15,335,200	1,620,000	10,876,619	3,457,137
Circulation	38,334	32,101	9,589	590	16,499
Surplus fund	1,192,045	1,372,711	297,332	1,307,620	167,979
Undivided profits	1,985,307	4,036,033	20,399	906,748	306,785
Dividends unpaid			9,988		48,973
Deposits	17,312,776	39,462,136	2,780,035	21,130,570	4,213,780
Due to banks	2,147,287	6,639,128	136,595	1,609,489	272,276
Other liabilities	1,778,271	300,198	44,800	2,658,777	7,774
Totals	33,582,137	67,177,507	4,918,738	38,490,413	8,491,203

Number, and average capital and deposits, of the State banks and private bankers, saving banks, and trust and loan companies, in each of the States and principal cities of the Union, with the United States taxes paid by them on capital and deposits, for the six months ending November 30, 1875.

States, Territories, and reserve cities.	Number.	Capital.	Deposits.	Taxes paid.		
				On capital.	On deposits.	Total.
Maine	67	$271,992	$30,964,822	$670	$9,296	$9,966
New Hampshire	70	151,000	30,588,040	301	11,140	11,441
Vermont	21	260,000	7,821,859	614	5,838	6,452
Massachusetts	173	918,000	156,092,741	2,238	9,121	11,359
Boston	68	3,144,067	83,891,243	5,386	23,597	28,983
Rhode Island	58	4,062,575	54,019,465	9,592	47,768	57,360
Connecticut	107	3,062,093	79,735,441	6,117	51,037	57,154
New York	351	11,090,624	148,932,948	23,780	115,808	139,588
New York City	484	49,098,518	288,756,417	92,297	300,754	393,051
Albany	13	567,233	12,853,859	876	11,248	12,124
New Jersey	75	2,555,575	36,905,114	5,960	31,424	37,384
Pennsylvania	366	13,013,220	41,998,956	30,869	102,924	133,793
Philadelphia	68	2,886,970	43,182,216	6,824	73,969	80,793
Pittsburgh	50	5,676,083	13,858,933	13,331	26,334	39,665
Delaware	9	680,563	1,003,052	1,595	1,747	3,342
Maryland	19	745,513	660,362	1,606	1,207	2,813
Baltimore	40	4,084,589	24,183,797	9,669	20,160	29,829
District of Columbia	1	20,000	34,897	50	87	137
Washington	15	546,825	3,666,866	293	8,169	8,462
Virginia	81	3,521,630	7,404,184	8,720	17,593	26,313
West Virginia	23	1,369,503	3,863,164	3,409	9,658	13,067
North Carolina	20	909,169	1,432,522	2,273	3,581	5,854
South Carolina	19	1,044,376	963,026	2,611	2,245	4,856
Georgia	70	5,114,917	3,396,830	12,787	8,492	21,279
Florida	4	45,000	205,291	113	513	626
Alabama	23	1,195,208	1,514,792	2,838	3,787	6,625
Mississippi	24	1,098,101	1,211,751	2,224	3,029	5,253
Louisiana	4	13,667	114,225	19	286	305
New Orleans	23	3,612,520	6,422,953	9,031	12,512	21,543
Texas	100	3,289,386	3,988,290	7,970	9,971	17,941
Arkansas	14	241,437	187,344	595	468	1,063
Kentucky	69	7,374,523	6,206,168	17,976	15,515	33,491
Louisville	20	5,983,317	5,807,799	14,028	14,520	28,548
Tennessee	29	1,644,660	2,312,245	3,902	5,781	9,683
Ohio	261	6,238,334	18,700,260	14,173	45,281	59,454
Cincinnati	22	2,266,393	9,649,499	4,510	22,425	26,935
Cleveland	10	754,570	11,039,899	1,724	16,635	18,359
Indiana	141	5,637,277	11,525,574	11,915	25,156	37,071
Illinois	313	5,563,995	19,540,207	12,552	46,813	59,365
Chicago	46	5,136,631	16,148,639	10,955	22,456	33,411
Michigan	141	2,607,820	4,931,949	6,400	12,330	18,730
Detroit	14	1,088,866	6,258,830	2,199	15,647	17,846
Wisconsin	87	1,233,454	3,877,947	2,776	9,612	12,388
Milwaukee	11	645,231	5,847,490	1,568	14,619	16,187
Iowa	241	4,223,639	9,484,568	10,149	23,517	33,666
Minnesota	63	1,113,224	2,400,915	2,616	5,962	8,578
Missouri	157	3,569,076	8,234,400	7,854	20,586	28,440
Saint Louis	59	8,515,426	28,173,141	20,640	69,262	89,902
Kansas	102	1,574,804	2,404,916	3,818	6,012	9,830
Nebraska	32	368,545	1,007,372	921	2,518	3,439
Oregon	8	625,922	1,206,773	1,465	3,017	4,482
California	82	8,696,709	17,624,409	21,144	35,519	56,663
San Francisco	40	13,836,856	85,586,402	33,539	137,178	170,717
Colorado	29	452,638	1,011,360	1,132	2,528	3,660
Nevada	16	252,777	1,777,932	632	4,445	5,077
Utah	6	141,455	629,770	354	1,574	1,928
New Mexico	3	.....	32,388	.....	81	81
Wyoming	3	19,949	17,333	50	43	93
Idaho	4	121,193	66,476	303	166	469
Dakota	8	29,651	113,996	74	285	359
Montana	6	89,319	79,478	223	199	422
Washington	4	175,589	162,952	439	407	846
Totals	4,488	214,272,197	1,371,716,487	474,689	1,503,852	1,978,541

NOTE.—In the foregoing table the number of State banks and private bankers is 3,766, their average capital $209,261,844, their taxable capital $185,490,794, and their average and taxable deposits $436,916,422. The number of savings-banks having capital is 27, their capital $5,010,354, taxable capital $4,396,349, deposits $39,146,648, and taxable deposits $14,015,273. The number of savings-banks without capital is 695, their deposits $845,653,419, and their taxable deposits $100,608,736.

Resources and liabilities of State banks at the dates named.

RESOURCES.	Maine, Nov., 1875.	New Hampshire, May, 1876.	Vermont, July, 1876.	Rhode Island, November, 1875.	Connecticut, April, 1876.
	3 banks.	1 bank.	5 banks.	15 banks.	4 banks.
Loans and discounts	$295,026	$57,258	$1,297,625	$4,519,062	$2,500,088
Overdrafts					8,283
United States bonds		4,000	40,750		
Other stocks, bonds, &c	700	4,875	290,200	121,931	336,768
Due from banks	55,085	12,762	26,570	199,929	790,460
Real estate	4,000	1,854	500	40,794	97,821
Other investments			9,657	5,032	16
Expenses				3,542	5,197
Cash items	18,407				55,547
Specie				2,179	8,206
Legal-tenders, bank-notes, &c	10,899	265	56,628	199,228	115,566
Totals	384,117	81,014	1,721,930	5,091,697	3,917,952
LIABILITIES.					
Capital stock	225,000	50,000	280,000	3,227,850	1,450,000
Circulation	3,555			20,589	28,727
Surplus fund		12,094	2,584		328,980
Undivided profits	32,903		29,585	252,351	
Dividends unpaid	1,695	577	2,611	14,232	5,210
Deposits	118,977	17,173	1,405,013	1,303,274	1,680,323
Due to banks	1,987			231,943	423,179
Other liabilities		1,170	2,137	41,458	1,533
Totals	384,117	81,014	1,721,930	5,091,697	3,917,952

Resources and liabilities of State banks—Continued.

RESOURCES.	New York, September, 1876.	New York City, September, 1876.	New Jersey, January, 1876.	Pennsylvania, November, 1875.	Maryland, June, 1876.
	56 banks.	28 banks.	11 banks.	122 banks.	13 banks.
Loans and discounts	$24,734,132	$38,328,677	$3,160,675	$23,785,485	$5,291,176
Overdrafts	77,765	15,705	1,910		1,002
United States bonds			135,693		73,715
Other stocks, bonds, &c	3,081,086	4,137,437	111,989	3,020,763	954,927
Due from banks	3,333,591	3,550,522	946,614	2,949,062	390,221
Real estate	621,234	1,625,480	196,678	1,562,012	602,631
Other investments	47,598	43,592	37,561	4,278,560	96,659
Expenses	200,601	287,118	22,247	410,255	22,803
Cash items	441,229	7,337,987	26,095		262,302
Specie	69,480	1,540,463	7,178	51,033	6,321
Legal-tenders, bank-notes, &c	975,421	10,310,526	272,098	2,433,243	789,446
Totals	33,582,137	67,177,507	4,918,738	38,490,413	8,491,203
LIABILITIES.					
Capital stock	9,128,117	15,335,200	1,620,000	10,876,619	3,457,137
Circulation	38,334	32,101	9,589	590	16,499
Surplus fund	1,192,045	1,372,711	297,332	1,307,620	167,979
Undivided profits	1,985,307	4,036,033	20,399	906,748	306,785
Dividends unpaid			9,988		48,973
Deposits	17,312,776	39,462,136	2,780,035	21,130,570	4,213,780
Due to banks	2,147,287	6,639,128	136,595	1,609,489	272,276
Other liabilities	1,778,271	300,198	44,800	2,658,777	7,774
Totals	33,582,137	67,177,507	4,918,738	38,490,413	8,491,203

Resources and liabilities of savings-banks organized under State laws, at the dates named.

RESOURCES.	Maine, Nov., 1875.	N. H., May, 1876.	Vermont, July, 1876.	Mass., Nov., 1875.	R. I., Nov., 1875.	Conn., Jan'y, 1876.
	63 banks.	68 banks.	15 banks.	180 banks.	38 banks.	87 banks.
Loans on real estate	$8,666,485	$8,719,021	$3,886,661	$119,279,945	$28,846,390	$55,363,219
Loans on personal and collateral security	5,839,846	8,932,550	1,120,400	41,294,111	11,811,594	5,060,710
United States bonds	759,197	2,019,879	654,875	18,228,338	.....	4,974,423
State, municipal, and other bonds and stocks	9,620,410	5,978,256	461,690	16,969,007	6,946,833	5,816,506
Railroad bonds and stocks	4,217,289	4,141,999	50,312	9,347,045	1,864,916	960,475
Bank stock	893,589	1,200,400	78,258	24,698,165	2,483,077	3,777,878
Real estate	363,599	354,443	60,572	3,266,886	290,948	574,744
Other investments	833,944	342,928	365,259	693,899	47,728	263,666
Expenses	.....	96,937	.....	218,455	.....	.....
Due from banks	.....	.....	86,286	5,006,933	.....	.....
Cash	888,955	878,122	201,223	2,202,393	951,245	2,726,037
Totals	32,083,314	32,664,535	6,965,536	241,205,177	53,242,731	79,537,658
LIABILITIES.						
Deposits	30,757,651	31,198,064	6,653,540	234,974,691	51,311,331	76,489,310
Surplus fund	421,523	.....	254,717	5,691,416	.....	2,392,500
Undivided profits	731,487	1,466,471	.....	.....	1,929,965	.....
Other liabilities	172,653	.....	57,279	539,070	101,435	655,848
Totals	32,083,314	32,664,535	6,965,536	241,205,177	53,242,731	79,537,658

Resources and liabilities of savings-banks—Continued.

RESOURCES.	New York, Jan'y, 1876.	N. J., Jan'y, 1876.	Penn., Nov., 1876.	Maryland, Nov., 1876.	Minnesota, Dec., 1875.	California, July, 1875.*
	154 banks.	40 banks.	4 banks.	8 banks.	4 banks.	25 banks.
Loans on real estate	$122,147,684	$15,322,415	$7,207,417	$4,003,940	$58,066	.....
Loans on personal and collateral security	5,054,855	3,214,040	1,858,826	3,771,836	12,658	$76,053,051
United States bonds	69,118,838	4,963,561	2,270,375	5,173,138	.....	.....
State, municipal, and other bonds and stocks	107,734,034	8,338,580	3,693,835	4,242,248	.....	.....
Railroad bonds and stocks	.....	41,400	1,775,945	1,592,932	.....	.....
Bank stock	.....	.....	.....	136,127	.....	.....
Real estate	9,595,173	545,980	412,072	75,967	.....	.....
Other investments	17,349,515	421,277	90,508	200,921	866	99,539
Expenses	.....	3,394	75,123	113,961	1,301	336,843
Due from banks	17,197,946	528,964	.....	187,029	3,924	.....
Cash	5,598,291	953,311	1,169,275	565,969	25,546	2,296,038
Totals	353,796,336	34,332,922	18,553,376	20,064,068	102,421	78,805,470
LIABILITIES.						
Deposits	319,260,202	32,450,313	16,627,820	19,077,026	90,839	72,569,103
Surplus fund	33,689,701	1,212,602	1,340,862	81,345	.....	6,236,367
Undivided profits	.....	.....	584,694	879,732	5,154	.....
Other liabilities	846,433	670,007	.....	25,965	6,428	.....
Totals	353,796,336	34,332,922	18,553,376	20,064,068	102,421	78,805,470

* *Condition of the San Francisco savings-banks, as taken from the San Francisco Commercial Herald.*

Year.	Deposits.	Loans.	Gross earnings.	Reserve fund.	Expenses and Federal taxes.	Aggregate dividends.	Cash on hand.
January, 1875	$55,021,177	$56,112,999	$2,557,151	$2,632,932	$222,485	$2,232,567	$1,529,211
July, 1875	59,133,909	60,886,503	2,911,849	3,209,434	239,699	2,457,974	1,501,193
January, 1876	56,260,964	56,607,408	2,943,388	3,185,928	258,012	2,486,039	2,726,576
July, 1876	57,599,315	57,451,428	2,847,270	3,148,251	264,487	2,433,289	2,461,318

NOTE.—There were 72,455 depositors, on July 1, 1876; average to each depositor, about $795.

Resources and liabilities of State banks—Continued.

RESOURCES.	Ohio, Jan'y, 1876.	Indiana, Oct., 1875.	Michigan, June, 1876.	Wisconsin, July, 1876.
	21 banks.	13 banks.	26 banks.	26 banks.
Loans and discounts	$2, 953, 356	$1, 453, 675	$7, 081, 742	$5, 930, 721
Overdrafts	.....	10, 330	31, 840	95, 771
United States bonds	61, 904	.....	.....	.....
Other stocks, bonds, &c	106, 522	61, 054	798, 849	823, 226
Due from banks	216, 258	191, 556	821, 107	2, 159, 673
Real estate	.....	17, 882	220, 275	172, 580
Other investments	155, 583	38, 449	.....	.....
Expenses	.....	14, 931	87, 663	6, 790
Cash items	.....	5, 425	.....	629, 143
Specie	.....	945	.....	40, 472
Legal-tenders, bank-notes, &c	601, 715	189, 314	927, 841	759, 492
Totals	4, 095, 338	1, 983, 561	9, 969, 317	10 617, 868
LIABILITIES.				
Capital stock	1, 171, 480	870, 850	2, 228, 510	1, 328, 634
Circulation	.....	.....	.....	1, 404
Surplus fund	.....	33, 758	244, 287	.....
Undivided profits	.....	67, 185	.....	.....
Dividends unpaid	.....	.....	.....	.....
Deposits	2, 774, 049	1, 002, 800	7, 271, 488	7, 098, 149
Due to banks	34, 641	5, 701	.....	.....
Other liabilities	115, 168	3, 267	225, 032	2, 189, 681
Totals	4, 095, 338	1, 983, 561	9, 969, 317	10, 617, 868

Resources and liabilities of State banks—Continued.

RESOURCES.	Iowa, Sept., 1876.	Minnesota, Oct., 1876.	Kansas, July, 1876.
	49 banks.	10 banks.	19 banks.
Loans and discounts	$5, 441, 731	$1, 404, 730	$1, 286, 104
Overdrafts	.....	16, 897	17, 234
United States bonds	.....	.....	12, 312
Other stocks, bonds, &c	.....	135, 247	78, 442
Due from banks	520, 348	194, 707	244, 535
Real estate	288, 812	38, 536	135, 188
Other investments	85, 148	23, 643	26, 611
Expenses	.....	27, 078	20, 579
Cash items	30, 905	17, 266	1, 402
Specie	7, 804	1, 234	1, 271
Legal-tenders, bank-notes, &c	452, 702	149, 040	182, 828
Totals	6, 827, 450	2, 008, 378	2, 006, 506
LIABILITIES.			
Capital stock	2, 294, 755	766, 863	751, 136
Circulation	.....	.....	.....
Surplus fund	50, 000	64, 024	22, 453
Undivided profits	442, 270	64, 380	106, 258
Dividends unpaid	.....	1, 275	.....
Deposits	3, 943, 059	1, 047, 203	1, 099, 353
Due to banks	.....	53, 164	2, 708
Other liabilities	107, 366	11, 469	24, 598
Totals	6, 827, 450	2, 008, 378	2, 006, 506

Aggregate resources and liabilities of State banks from 1873 to 1876.

RESOURCES.	1872–'73.	1873–'74.	1874–'75.	1875–'76.
	— banks.	— banks.	551 banks.	633 banks.
Loans and discounts	$119,332,341	$154,377,672	$176,308,949	$178,983,496
Overdrafts	237,104	212,772	377,297	348,664
United States bonds	1,544,296	1,961,447	344,984	869,144
Other stocks, bonds, &c	9,617,667	16,437,815	23,667,950	19,364,450
Due from banks	12,605,100	19,050,046	19,851,146	23,096,812
Real estate	3,269,233	5,372,186	9,005,657	8,561,224
Other investments	944,079	1,164,999	4,909,190	6,863,083
Expenses	886,348	1,284,344	1,353,066	1,559,404
Cash items	18,977,324	10,434,018	8,624,086	9,059,547
Specie	3,020,139	1,980,083	1,156,456	1,936,100
Legal-tenders, bank-notes, &c	8,347,776	25,126,706	26,740,215	27,623,988
Totals	178,881,407	237,402,088	272,338,996	278,255,852
LIABILITIES.				
Capital stock	42,705,834	59,305,532	69,084,980	80,425,634
Circulation	174,714	153,432	177,653	388,397
Surplus fund	2,109,732	2,942,707	6,797,167	7,027,817
Undivided profits	10,027,668	12,363,205	9,002,133	10,457,346
Dividends unpaid	33,492	337,290	83,722	393,419
Deposits	110,754,034	137,594,961	165,871,439	157,928,658
Due to banks	8,838,355	14,241,604	10,530,844	13,307,398
Other liabilities	4,237,578	10,463,357	10,791,058	8,327,183
Totals	178,881,407	237,402,088	272,338,996	278,255,852

Aggregate resources and liabilities of savings-banks from 1873 *to* 1876.

RESOURCES.	1872–'73.	1873–'74.	1874–'75.	1875–'76.
	— banks.	— banks.	674 banks.	686 banks.
Loans on real estate	$287,357,698	$315,288,088	$351,336,551	$373,501,243
Loans on personal and collateral security	107,391,457	168,308,332	181,143,206	164,024,477
United States bonds	80,576,088	66,414,629	83,206,272	108,162,624
State, municipal, and other bonds and stocks	143,543,487	148,456,231	161,334,436	169,501,399
Railroad bonds and stocks	16,793,388	17,981,807	20,690,901	23,992,313
Bank stock	24,360,653	29,545,071	30,508,752	33,267,494
Real estate	10,350,716	11,378,364	14,136,748	15,540,334
Other investments	6,519,359	8,780,263	11,354,781	20,730,050
Expenses	634,492	931,959	1,248,688	866,013
Due from banks	15,465,474	18,431,846	23,378,937	23,011,142
Cash	8,236,580	15,715,134	17,858,182	18,456,405
Totals	701,229,392	801,231,724	896,197,454	951,353,544
LIABILITIES.				
Deposits	669,329,917	759,946,632	849,581,633	891,459,890
Surplus fund	10,468,764	12,590,196	16,499,565	51,321,033
Undivided profits	20,879,425	26,623,850	29,072,493	5,497,503
Other liabilities	551,286	2,071,046	1,043,763	3,075,118
Totals	701,229,392	801,231,724	896,197,454	951,353,544

Table, by States, of the aggregate deposits of savings banks, with the number of their depositors and the average amount due to each in 1875 and 1876.

States.	1874–'75.			1875–'76.		
	Number of depositors.	Amount of deposits.	Average to each depositor.	Number of depositors.	Amount of deposits.	Average to each depositor.
Maine	96, 799	$29, 612, 221	$305 91	101, 326	$32, 083, 314	$316 00
New Hampshire	96, 938	30, 214, 585	311 69	100, 191	31, 198, 064	326 01
Vermont	22, 972	6, 004, 694	261 39	25, 060	6, 653, 540	265 50
Massachusetts	702, 099	217, 452, 121	322 87	720, 639	234, 974, 691	326 06
Rhode Island	98, 359	48, 771, 502	495 85	101, 635	51, 311, 331	504 85
Connecticut	206, 374	73, 783, 802	357 52	208, 030	76, 489, 310	367 69
New York	872, 498	303, 935, 649	348 35	859, 738	319, 260, 202	371 00
New Jersey	93, 800	30, 954, 877	340 00	*93, 000	32, 450, 313	348 92
Pennsylvania	64, 452	17, 825, 812	276 57	*64, 000	16, 627, 820	259 79
Maryland	49, 500	18, 338, 104	370 46	*49, 000	19, 077, 026	389 34
Minnesota	458	119, 163	260 18	*400	90, 839	227 09
California	91, 933	72, 569, 103	789 36	91, 933	72, 569, 103	789 36
Totals	2, 396, 182	849, 581, 633	354 56	2, 414, 952	892, 785, 553	369 69

* Estimated.

NATIONAL BANKS.

Dividends and earnings of the national banks, with their ratios to capital, and to capital a surplus, from September 1, 1875, to March 1, 1876.

	States, Territories, and reserve cities.	No. of banks.	Capital.	Surplus.	Dividends.	Net earnings.	Ratios. Dividend to capital.	Dividend to capital and surplus.	Earnings to
							Pr. ct.	*Pr. ct*	*Pr*
1	Maine	69	$10,460,000	$2,129,615	$526,532	$483,048	5.03	4.18	
2	New Hampshire	44	5,465,000	1,040,504	252,430	249,736	4.62	3.88	
3	Vermont	45	8,568,700	2,007,572	334,685	500,002	3.90	3.16	
4	Massachusetts	179	44,359,500	13,374,945	2,062,475	2,111,013	4.65	3.57	
5	Boston	51	51,000,000	13,364,952	2,006,810	2,048,020	3.93	3.12	
6	Rhode Island	62	20,579,800	4,262,427	865,572	771,008	4.21	3.48	
7	Connecticut	81	25,963,620	7,559,061	1,322,555	1,396,028	5.09	3.95	
8	New York	227	35,554,691	8,471,471	1,713,563	1,638,676	4.82	3.89	
9	New York City	48	68,200,000	20,491,727	4,082,792	**593,780**	5.99	4.60	**0.**
10	Albany	7	2,000,000	1,470,000	111,500	115,457	5.57	3.21	
11	New Jersey	66	14,245,350	3,909,883	671,708	674,827	4.72	3.70	
12	Pennsylvania	177	29,340,360	7,788,046	1,389,999	1,600,366	4.74	3.74	
13	Philadelphia	30	17,135,000	7,404,982	919,680	1,029,843	5.37	3.75	
14	Pittsburgh	23	10,530,000	2,936,881	462,000	532,046	4.39	3.43	
15	Delaware	11	1,523,185	439,811	79,159	90,422	5.20	4.03	
16	Maryland	17	2,281,700	625,193	123,543	155,289	5.41	4.25	
17	Baltimore	14	11,491,985	2,463,712	549,632	426,188	4.78	3.94	
18	District of Columbia	1	252,000	41,000	10,080	13,959	4.00	3.44	
19	Washington	4	1,280,000	276,500	61,000	86,904	4.77	3.92	
20	Virginia	19	3,437,900	764,050	139,624	231,392	4.06	3.32	
21	West Virginia	15	1,746,000	422,747	93,110	125,497	5.33	4.29	
22	North Carolina	11	2,200,000	243,801	87,500	138,185	3.98	3.58	
23	South Carolina	12	3,135,000	493,019	137,750	180,047	4.39	3.80	
24	Georgia	12	2,729,400	477,174	127,055	154,704	4.66	3.96	
25	Florida	1	50,000	669	5,000	3,640	10.00	9.87	
26	Alabama	9	1,620,000	189,846	46,300	53,365	2.86	2.56	
27	New Orleans	7	3,250,000	498,409	122,000	300,269	3.75	3.25	
28	Texas	10	1,200,000	274,616	101,500	97,085	8.46	6.88	
29	Arkansas	2	205,00	26,125	.....	8,265	.....	.....	
30	Kentucky	42	7,311,000	1,111,199	342,231	502,314	4.68	4.06	
31	Louisville	8	3,095,500	297,650	152,775	184,702	4.94	4.50	
32	Tennessee	26	3,410,300	548,870	154,280	231,891	4.52	3.90	
33	Ohio	160	20,996,000	4,737,001	1,071,024	1,270,595	5.11	4.16	
34	Cincinnati	5	4,000,000	985,000	198,000	244,353	4.95	3.97	
35	Cleveland	6	4,550,000	702,897	226,500	249,635	4.98	4.26	
36	Indiana	102	18,492,000	4,777,669	979,862	1,129,955	5.30	4.21	
37	Illinois	129	12,201,000	3,652,537	720,405	1,032,081	5.90	4.54	
38	Chicago	15	7,400,000	4,550,000	296,500	786,433	4.00	2.48	
39	Michigan	76	8,367,200	2,186,712	436,751	597,448	5.22	4.14	
40	Detroit	3	1,900,000	925,000	110,000	150,626	5.79	3.89	
41	Wisconsin	39	2,850,000	783,190	169,749	203,050	5.96	4.67	
42	Milwaukee	3	650,000	335,000	36,500	62,681	5.62	3.70	
43	Minnesota	34	4,450,000	871,793	257,950	349,372	5.80	4.85	
44	Iowa	80	6,367,000	1,621,718	353,825	517,081	5.56	4.43	
45	Missouri	27	2,635,000	533,556	144,800	136,066	5.50	4.57	
46	Saint Louis	7	6,360,300	885,417	103,500	230,727	1.63	1.43	
47	Kansas	19	1,420,000	290,780	108,450	96,289	7.64	6.34	
48	Nebraska	10	1,000,000	162,450	76,000	74,675	7.60	6.54	
49	Oregon	4	250,000	50,000	30,000	54,238	12.00	10.00	1
50	California	7	1,600,000	63,504	108,000	103,927	6.75	6.50	
51	San Francisco	2	3,000,000	349,000	145,000	48,999	4.83	4.33	
52	New Mexico	2	300,000	38,492	19,500	24,798	6.50	5.76	
53	Colorado	9	875,000	265,469	107,000	89,256	12.23	9.38	
54	Utah	2	300,000	105,000	12,000	23,859	4.00	2.96	
55	Idaho	1	100,000	23,000	.....	14,390	.....	.....	1
56	Montana	5	350,000	77,000	42,924	56,045	12.26	10.05	1
57	Wyoming	2	125,000	18,950	.....	17,533	.....	.....	1
58	Dakota	1	50,000	10,000	2,500	3,400	5.00	4.17	
	Totals	2,076	504,209,491	134,467,595	24,811,580	23,097,920	4.92	3.88	

NOTE.—Figures in bold-face type indicate a *loss.*

lends and earnings of the national banks, with their ratios to capital, and to capital and surplus, from March 1, 1876, to September 1, 1876.

ates, Territories, and reserve cities.	No. of banks.	Capital.	Surplus.	Dividends	Net earnings.	Ratios.		
						Dividend to capital.	Dividend to capital and surplus.	Earnings to capital and surplus.
						Pr. ct.	*Pr. ct.*	*Pr. ct.*
ine	71	$10,610,000	$2,412,832	$507,775	$601,857	4.79	3.90	4.62
w Hampshire	45	5,615,000	990,808	239,400	159,091	4.26	3.62	2.41
rmont	46	8,768,700	1,992,964	351,128	332,115	4.00	3.26	3.09
ssachusetts	180	44,122,000	13,197,393	1,899,346	1,792,736	4.30	3.31	3.13
Boston	54	52,200,000	12,955,706	1,634,500	1,097,636	3.13	2.51	1.68
ode Island	62	20,579,800	4,319,935	837,622	900,036	4.07	3.36	3.61
nnecticut	81	26,007,320	7,449,422	1,300,378	1,215,190	5.00	3.88	3.63
w York	227	35,297,191	8,196,051	1,794,048	1,227,526	5.08	4.12	2.82
New York City	47	66,400,000	18,861,309	2,775,250	1,445,239	4.18	3.25	1.70
Albany	7	2,000,000	1,470,000	102,000	105,137	5.10	2.94	3.03
w Jersey	66	14,233,350	3,924,426	675,868	743,360	4.74	3.72	4.09
nsylvania	178	28,593,940	7,745,661	1,349,317	1,273,834	4.72	3.71	3.51
Philadelphia	31	17,045,000	7,444,223	914,500	1,032,570	5.37	3.73	4.22
Pittsburgh	23	10,510,000	3,034,992	445,000	462,363	4.23	3.28	3.41
laware	11	1,523,185	448,615	79,159	91,803	5.20	4.01	4.66
ryland	17	2,281,700	652,593	122,543	124,274	5.37	4.18	4.23
Baltimore	14	11,491,985	2,425,387	488,807	168,089	4.25	3.51	1.20
strict of Columbia	1	252,000	44,000	10,080	13,627	4.00	3.40	4.60
Washington	4	1,300,000	280,500	62,000	63,522	4.77	3.92	4.02
rginia	19	3,391,100	782,200	135,519	130,172	4.00	3.25	3.12
st Virginia	15	1,746,000	440,791	82,675	105,214	4.74	3.78	4.81
rth Carolina	15	2,496,000	257,280	93,500	129,647	3.75	3.40	4.70
uth Carolina	12	3,185,000	461,039	133,250	98,633	4.18	3.65	2.70
orgia	12	2,444,700	445,901	84,795	26,675	3.47	2.93	0.92
rida	1	50,000	1,026	2,500	3,565	5.00	4.90	6.99
abama	10	1,693,000	168,160	59,250	39,483	3.50	3.18	2.12
New Orleans	7	3,400,000	539,217	134,500	140,477	3.96	3.42	3.57
xas	10	1,025,000	284,500	42,500	73,103	4.73	3.70	5.58
kansas	2	205,000	29,000	19,000	5,430	9.27	8.12	2.32
nnessee	26	3,400,300	564,061	147,680	174,999	4.34	3.73	4.41
ntucky	42	7,261,000	1,194,034	338,250	414,966	4.66	4.00	4.90
Louisville	8	3,095,500	328,420	152,775	156,508	4.94	4.46	4.57
io	157	20,603,000	4,560,687	1,119,000	977,890	5.43	4.45	3.89
Cincinnati	6	4,400,000	990,000	218,000	224,539	4.95	4.04	4.17
Cleveland	6	4,550,000	713,231	244,500	166,056	5.37	4.65	3.16
liana	100	17,843,000	4,807,181	915,020	979,016	5.13	4.04	4.32
nois	130	11,591,000	3,771,937	618,702	778,666	5.34	4.03	5.07
Chicago	14	7,150,000	4,787,500	210,000	762,581	2.94	1.76	6.39
chigan	76	8,097,200	2,106,077	482,732	485,950	5.96	4.73	4.76
Detroit	3	1,900,000	925,000	105,000	128,342	5.53	3.72	4.54
sconsin	38	2,800,000	790,927	142,950	212,903	5.10	3.98	5.93
Milwaukee	3	650,000	240,000	134,500	54,268	20.69	15.11	6.10
nnesota	33	4,430,000	894,082	247,750	284,551	5.59	4.65	5.34
wa	79	6,339,300	1,568,827	328,100	282,153	5.18	4.15	3.57
ssouri	26	2,585,000	551,255	111,250	166,975	4.30	3.55	5.32
Saint Louis	7	5,450,000	899,020	189,000	94,145	3.47	2.98	1.48
nsas	18	1,570,000	269,542	27,350	61,817	1.74	1.48	3.36
braska	9	950,000	171,600	52,000	49,577	5.47	4.64	4.42
gon	1	250,000	50,000	30,000	47,248	12.00	10.00	15.75
lifornia	7	1,700,000	85,022	97,000	115,025	5.70	5.43	6.44
San Francisco	2	3,000,000	259,000	100,000	196,698	3.33	3.07	6.04
w Mexico	2	300,000	40,065	10,500	21,728	3.50	3.09	6.39
lorado	10	1,275,000	273,500	85,000	45,051	6.67	5.49	2.92
ah	1	200,000	35,000	12,000	15,071	6.00	5.11	6.41
ho	1	100,000	20,323	20,000	7,360	20.00	16.62	6.12
ntana	5	350,000	77,250	40,000	19,354	11.43	9.36	4.53
oming	2	125,000	20,595	.....	10,781	.....	.....	7.40
kota	1	50,000	10,000	2,500	3,519	5.00	4.17	5.86
Total	2,081	500,482,271	132,251,078	22,563,829	20,540,231	4.50	3.57	3.25

Table. by States and reserve cities, of the ratios to capital, and to capital and surplus, of the

	States, Territories, and reserve cities.	Ratio of dividends to capital for six months ending—										Ratio of	
		1872.		1873.		1874.		1875.		1876.		1872.	
		Mar. 1.	Sept 1.	Mar. 1.	Sept 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.
		Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.
1	Maine	5.1	5.2	5.5	5.5	6.1	5.4	5.3	5.4	5.0	4.8	4.3	4.4
2	New Hampshire	4.8	4.6	4.7	4.3	4.8	4.9	5.0	4.9	4.6	4.3	4.1	4.0
3	Vermont	4.8	4.6	4.7	5.3	4.7	4.6	4.7	4.6	3.9	4.0	4.2	4.0
4	Massachusetts	5.4	5.4	5.5	5.4	5.1	5.2	5.2	5.3	4.6	4.3	4.3	4.2
5	Boston	4.7	4.5	4.4	4.9	4.4	4.7	4.4	4.1	3.9	3.1	3.9	3.7
6	Rhode Island	4.4	4.4	4.4	4.5	4.2	4.3	4.6	4.5	4.2	4.1	3.9	3.9
7	Connecticut	5.2	5.3	5.4	5.2	5.1	5.2	5.2	5.4	5.1	5.0	4.3	4.3
8	New York	4.7	4.4	5.1	4.6	4.7	4.5	5.0	4.6	4.8	5.1	3.9	3.6
9	New York City	4.9	4.7	4.8	4.7	4.6	4.8	4.8	4.5	6.0	4.2	3.9	3.7
10	Albany	4.1	5.7	5.4	4.9	5.2	5.0	5.6	4.7	5.6	5.1	3.0	3.9
11	New Jersey	5.7	5.4	5.3	5.4	4.9	5.1	4.9	4.8	4.7	4.7	4.6	4.3
12	Pennsylvania	5.4	5.2	5.0	5.2	4.8	5.1	4.9	5.0	4.7	4.7	4.3	4.2
13	Philadelphia	5.7	5.8	5.8	5.8	5.7	5.7	5.8	5.5	5.4	5.4	4.1	4.1
14	Pittsburgh	5.4	5.3	5.5	5.6	5.1	5.4	5.2	4.8	4.4	4.2	4.2	4.1
15	Delaware	5.1	5.1	5.1	5.1	5.1	5.1	5.2	5.2	5.2	5.2	4.1	4.1
16	Maryland	5.1	5.3	5.2	5.0	5.1	5.2	5.5	5.4	5.4	5.4	4.4	4.5
17	Baltimore	5.1	5.3	5.1	5.0	4.9	5.7	5.1	5.1	4.8	4.2	4.3	4.5
18	District of Columbia	.....	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	.....	3.7
19	Washington	2.6	4.6	5.0	4.6	2.4	8.0	4.7	4.7	4.8	4.8	2.1	3.7
20	Virginia	4.6	4.7	4.8	4.1	4.7	4.3	4.6	4.6	4.1	4.0	4.2	4.2
21	West Virginia	5.4	5.3	5.3	5.4	4.5	4.3	5.0	5.1	5.3	4.7	4.9	4.8
22	North Carolina	6.0	5.0	5.3	5.5	4.6	4.7	4.3	4.2	4.0	3.7	5.7	4.8
23	South Carolina	5.4	5.1	4.2	4.8	4.1	4.3	4.8	4.4	4.4	4.2	5.0	4.8
24	Georgia	4.9	5.3	5.3	5.2	5.4	5.3	5.1	3.7	4.7	3.5	4.4	4.7
25	Florida	.....	.....	.....	.....	.....	.....	.....	.....	10.0	5.0	.....	.....
26	Alabama	3.4	6.4	4.3	5.0	4.7	5.8	4.2	3.9	2.9	3.5	3.9	6.2
27	New Orleans	5.6	5.5	5.3	3.4	2.5	3.6	2.9	4.1	3.7	4.0	5.4	5.3
28	Texas	4.4	7.7	11.2	3.9	5.8	9.3	3.4	2.6	8.5	4.7	4.0	7.0
29	Arkansas	.....	.....	.....	3.3	3.7	3.3	.....	7.1	.....	9.3	.....	.....
30	Kentucky	4.2	4.8	4.9	4.7	4.6	4.8	4.1	4.5	4.7	4.3	3.9	4.5
31	Louisville	5.4	5.0	5.1	4.5	3.7	5.0	5.0	4.7	4.9	4.7	4.9	4.6
32	Tennessee	5.8	6.0	5.6	5.7	4.7	5.4	4.9	5.3	4.5	4.9	5.3	5.5
33	Ohio	5.8	6.0	5.7	5.6	5.0	5.3	5.3	5.5	5.1	5.4	4.7	4.9
34	Cincinnati	4.9	5.4	4.9	5.5	4.9	5.5	4.9	5.5	4.9	4.9	4.2	4.6
35	Cleveland	4.2	5.1	4.9	4.7	3.7	4.9	4.9	5.0	5.0	5.4	3.7	4.5
36	Indiana	5.4	5.9	6.5	5.2	4.8	5.6	5.0	5.3	5.3	5.1	4.4	4.8
37	Illinois	5.7	5.5	5.6	6.2	5.7	7.0	5.8	6.0	5.9	5.3	4.7	4.5
38	Chicago	.....	6.2	4.1	5.1	4.0	3.7	3.5	4.4	4.0	2.9	.....	5.0
39	Michigan	6.5	6.1	6.2	5.5	5.5	4.8	5.6	5.4	5.2	6.0	5.3	5.1
40	Detroit	5.3	5.0	5.9	5.5	5.8	5.5	5.8	5.5	5.8	5.5	4.3	3.8
41	Wisconsin	4.9	4.9	5.5	5.3	7.1	5.0	6.9	6.1	6.0	5.1	4.2	4.1
42	Milwaukee	4.9	19.0	5.9	5.9	4.6	4.9	4.9	5.3	5.6	20.7	3.8	15.2
43	Iowa	4.8	14.1	5.3	5.6	5.3	6.9	5.5	5.9	5.8	5.6	4.0	9.6
44	Minnesota	5.2	5.9	4.7	6.5	6.4	5.8	6.2	3.8	5.6	5.2	4.6	5.1
45	Missouri	5.2	4.7	6.0	5.9	3.7	3.9	4.6	4.6	5.5	4.3	4.7	4.2
46	Saint Louis	3.2	3.2	3.6	4.0	3.3	3.7	3.9	3.7	1.6	3.5	2.9	2.8
47	Kansas	4.6	5.5	6.7	4.9	3.2	5.7	4.1	4.5	7.6	1.7	4.4	5.0
48	Leavenworth	10.0	.....	.....	.....	.....	.....	.....	.....	.....	.....	7.3	.....
49	Nebraska	7.1	6.6	6.8	9.8	4.8	17.2	5.1	7.6	7.6	5.5	6.4	5.9
50	Oregon	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	12.0	12.0	5.9	5.6
51	California	.....	.....	5.0	3.0	5.6	6.6	6.5	6.3	6.7	5.7	.....	.....
52	San Francisco	0.8	5.0	5.8	5.0	6.4	6.6	6.6	6.5	4.8	3.3	.....	4.9
53	New Mexico	7.0	7.0	7.0	6.5	6.5	6.5	6.5	6.5	6.5	3.5	6.3	6.9
54	Colorado	2.5	3.3	4.5	2.8	2.8	17.9	13.1	7.2	12.2	6.7	2.1	2.6
55	Utah	50.0	.....	.....	15.0	4.4	2.7	4.0	4.0	4.0	6.0	21.8	.....
56	Wyoming	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
57	Idaho	14.0	13.0	15.0	12.0	23.0	20.0	20.0	20.0	.....	20.0	12.7	11.7
58	Montana	12.0	.....	3.9	.....	3.4	11.8	12.5	3.6	12.2	11.4	10.9	.....
59	Dakota	.....	.....	.....	.....	6.0	4.5	.....	.....	5.0	5.0	.....	.....
	Averages	5.1	5.1	5.2	5.1	4.8	5.1	5.0	4.9	4.9	4.5	4.2	4.1

Dividends and earnings of national banks, from March 1, 1872, to September 1, 1876.

Dividends to capital and surplus for six months ending—								Ratio of earnings to capital and surplus for six months ending—									
1873.		1874.		1875.		1876.		1872.		1873.		1874.		1875.		1876.	
Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	
Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	
4.6	4.6	5.1	4.4	4.3	4.4	4.2	3.9	5.2	5.6	5.8	5.7	5.9	5.4	5.7	5.3	3.8	4.6	1
4.0	3.7	4.1	4.1	4.1	4.1	3.9	3.6	4.8	4.9	5.4	2.7	6.3	4.5	4.8	4.2	3.7	2.4	2
4.0	4.4	3.9	3.8	3.8	3.7	3.2	3.3	4.9	5.3	5.8	5.3	5.2	5.1	5.1	4.2	4.7	3.1	3
4.2	4.1	3.9	4.0	4.0	4.0	3.6	3.3	5.0	5.5	5.7	5.6	4.7	5.1	4.5	4.7	3.7	3.1	4
4.0	3.9	3.5	3.7	3.5	3.3	3.1	2.5	4.6	4.5	4.9	4.8	4.4	4.4	4.1	3.8	3.2	1.7	5
3.9	3.8	3.6	3.6	3.8	3.7	3.5	3.4	4.6	5.3	5.4	5.3	5.5	4.7	4.3	4.4	3.1	3.6	6
4.3	4.1	4.0	4.1	4.0	4.1	3.9	3.9	5.1	5.5	5.3	5.2	4.9	4.7	4.3	4.6	4.2	3.6	7
4.2	3.8	3.8	3.7	4.1	3.7	3.9	4.1	4.5	5.1	5.1	5.0	4.5	4.3	4.3	4.4	3.7	2.8	8
3.7	3.7	3.5	3.6	3.6	3.4	4.6	3.2	4.0	4.8	4.3	5.1	4.1	4.8	3.8	3.6	....	1.7	9
3.7	3.3	3.5	3.3	3.5	2.7	3.2	2.9	5.6	5.2	5.7	4.7	5.3	3.9	3.4	3.3	3.3	3.0	10
4.2	4.3	3.9	4.0	3.9	3.8	3.7	3.7	5.6	5.4	5.4	5.1	4.4	3.5	5.1	4.8	3.7	4.1	11
4.0	4.1	3.8	4.0	3.9	3.9	3.7	3.7	5.2	5.0	5.3	5.2	5.0	4.6	4.3	4.1	4.3	3.5	12
4.1	4.1	4.0	4.0	4.1	3.8	3.7	3.7	4.6	4.6	4.6	4.7	4.3	4.5	4.2	3.9	4.2	4.2	13
4.3	4.2	3.8	4.1	3.9	3.7	3.4	3.3	4.9	5.0	4.4	5.5	4.4	5.0	4.4	4.3	3.9	3.4	14
4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.4	4.9	4.9	4.7	4.2	4.5	4.3	4.0	4.6	4.7	15
4.4	4.1	4.2	4.2	4.4	4.3	4.2	4.2	4.5	5.5	4.9	5.6	5.2	5.4	4.7	5.1	5.3	4.2	16
4.2	4.1	4.1	4.7	4.2	4.3	3.9	3.5	5.4	5.6	4.3	5.0	5.4	4.7	4.8	4.2	3.0	1.2	17
3.6	3.6	3.6	3.5	3.5	3.5	3.4	3.4	....	4.8	5.8	5.9	5.7	5.1	5.8	2.4	4.8	4.6	18
1.9	3.7	1.9	6.2	3.9	3.9	3.9	3.9	3.0	5.3	6.2	6.4	4.9	4.7	6.2	5.0	5.6	4.0	19
4.2	3.6	4.0	3.7	3.8	3.9	3.3	3.2	5.3	6.0	6.9	6.4	5.0	4.6	4.6	5.8	5.5	3.1	20
4.7	4.7	3.9	3.7	4.2	4.2	4.3	3.8	5.8	5.9	5.4	5.2	4.7	4.2	5.5	5.8	5.8	4.8	21
5.0	5.1	4.3	4.3	3.9	3.9	3.6	3.4	7.3	3.7	6.5	6.7	5.8	5.5	5.5	5.2	5.6	4.7	22
4.8	4.3	3.1	3.8	4.2	3.8	3.8	3.6	6.7	6.5	6.1	5.6	4.9	2.9	6.2	4.3	5.0	2.7	23
4.6	4.5	4.7	4.6	5.1	3.0	4.0	2.9	5.9	6.7	6.6	7.9	4.2	4.7	4.0	3.0	4.8	0.9	24
....	....	....	....	....	....	9.9	4.9	....	....	....	....	....	....	0.1	5.9	7.2	7.0	25
4.0	4.6	4.3	5.3	3.8	3.6	2.6	3.2	4.3	9.4	5.2	8.6	3.9	5.8	4.4	4.6	2.9	2.1	26
4.0	3.2	2.3	3.4	2.7	3.8	3.2	3.4	6.3	6.9	6.3	4.2	3.3	4.8	2.6	3.7	8.0	3.6	27
4.6	3.1	4.8	7.6	2.8	2.1	6.9	3.7	9.1	12.1	10.7	11.2	6.9	8.8	5.7	6.0	6.6	5.6	28
....	3.0	3.3	3.0	.....	6.3	.....	8.1	.....	0.3	4.3	2.9	3.4	3.8	5.2	1.2	3.6	2.3	29
4.5	4.3	4.2	4.3	3.6	4.0	4.1	3.7	4.8	5.7	5.8	5.7	5.5	5.3	5.1	5.6	6.0	4.4	30
4.7	4.1	3.4	4.5	4.6	4.3	4.5	4.0	5.5	5.2	5.8	5.3	5.0	5.8	5.2	5.2	5.4	4.9	31
4.0	5.1	4.1	4.8	4.3	4.7	3.9	4.5	7.8	5.8	6.5	6.4	4.7	5.8	5.3	5.2	5.9	4.6	32
4.7	4.6	4.1	4.3	4.3	4.4	4.2	4.4	6.1	6.0	5.9	5.7	5.4	5.1	4.8	5.0	4.9	3.9	33
4.1	4.5	4.0	4.5	4.0	4.5	4.0	4.0	4.8	5.3	5.8	6.0	5.5	5.2	5.7	5.9	4.9	4.2	34
4.3	4.1	3.3	4.3	4.3	4.3	4.3	4.6	5.7	5.3	6.6	5.5	4.6	4.9	4.7	4.9	4.7	3.2	35
4.2	4.2	3.8	4.4	4.7	4.2	4.2	4.0	5.4	5.2	4.7	5.9	5.2	5.4	6.0	4.9	4.8	4.3	36
4.5	5.0	4.6	5.6	4.6	4.7	4.5	4.4	6.1	6.5	6.7	6.7	5.9	6.4	6.4	6.5	6.5	5.1	37
4.2	3.9	3.0	2.7	2.5	2.9	2.5	1.8	.....	6.8	8.3	8.0	5.7	4.5	6.0	9.4	6.6	6.4	38
4.1	4.5	4.5	3.9	4.6	4.4	4.1	4.7	6.6	7.1	6.6	6.7	5.5	5.4	5.3	6.3	5.7	4.8	39
4.3	4.1	4.3	4.0	4.2	4.0	3.9	3.7	6.9	6.7	6.2	6.8	6.5	6.8	6.2	6.5	5.3	4.5	40
4.5	4.2	5.7	4.0	5.5	4.8	4.7	4.0	6.7	5.5	6.8	6.8	6.1	6.1	6.1	5.6	5.6	5.9	41
4.5	4.4	3.3	3.5	3.4	3.5	3.7	15.1	4.9	13.0	6.3	7.4	5.1	4.5	6.6	4.2	6.4	6.1	42
4.4	4.6	4.3	5.7	4.5	4.8	4.8	4.6	5.9	11.8	6.4	6.2	6.1	5.9	5.8	6.6	6.6	5.3	43
4.0	5.6	5.5	5.0	5.2	3.2	4.4	4.1	7.1	7.3	7.7	6.2	6.5	7.2	8.0	5.2	6.5	3.6	44
4.2	5.0	3.2	3.3	3.8	3.8	4.6	3.5	8.0	10.2	8.6	8.9	.....	5.2	2.8	5.4	4.3	5.3	45
4.2	3.5	2.9	3.3	3.4	3.2	1.4	3.0	4.1	4.0	3.9	4.5	3.6	3.9	4.6	1.8	3.2	1.5	46
4.1	4.3	2.8	4.9	3.5	3.8	6.2	1.5	9.0	6.9	8.5	8.0	5.2	5.1	5.3	4.2	5.6	3.4	47
....	....	....	....	....	....	....	....	6.7	....	....	....	....	....	....	....	....	....	48
4.9	8.2	4.1	15.2	4.5	6.6	6.5	4.6	6.5	7.5	10.7	8.5	6.4	9.6	6.5	7.4	6.4	4.4	49
5.0	5.0	5.0	5.0	5.0	5.0	10.0	10.0	15.2	20.9	17.4	13.4	11.7	10.1	13.5	14.9	18.1	15.7	50
4.9	3.0	5.4	6.3	6.3	6.1	6.5	5.4	....	....	7.7	4.8	10.0	8.7	6.1	8.2	6.2	6.4	51
4.6	5.1	5.9	6.1	5.9	5.8	4.3	3.1	5.7	5.5	9.9	6.7	7.1	6.6	9.2	8.7	1.5	6.0	52
4.6	6.2	6.1	6.0	5.9	5.8	5.8	3.1	7.7	9.5	8.7	7.8	7.8	7.4	7.9	6.8	7.3	6.4	53
4.9	2.2	2.1	13.2	9.7	5.5	9.4	5.5	6.4	4.7	14.5	11.1	13.2	10.3	11.9	9.2	7.8	2.9	54
....	13.7	4.0	2.3	3.2	3.0	3.0	5.1	47.8	1.5	2.2	10.7	4.5	5.7	11.2	6.3	5.9	6.4	55
....	....	....	....	....	....	....	....	....	....	....	....	5.6	6.8	4.1	8.6	12.2	7.4	56
4.2	10.5	19.7	16.8	16.5	16.3	....	16.6	15.2	23.6	16.8	9.5	21.5	18.3	18.6	18.1	11.7	6.1	57
4.6	.....	2.9	9.9	10.2	3.0	10.0	9.4	16.7	7.6	13.5	11.7	11.6	0.9	8.4	7.1	13.1	4.5	58
....	.....	5.8	4.3	.....	.....	4.2	4.2	.....	.....	.....	2.0	7.6	5.1	6.6	5.1	5.7	5.9	59
4.2	4.1	3.8	4.0	3.9	3.8	3.9	3.6	5.0	5.4	5.4	5.5	4.8	4.9	4.7	4.6	3.6	3.2	

Dividends and earnings of the national banks, arranged by geographical divisions, for annual periods from March 1, 1869, to September 1, 1876.

Geographical divisions.	Number of banks.	Capital.	Surplus.	Dividends.	Net earnings.	Ratios.	
						Dividends to capital.	Dividends to capital and surplus.
						Per ct.	*Per ct.*
March, 1869, to Sept., 1869:							
New England States	476	$142,062,062	$25,567,269	$7,350,939	$9,880,104	5.2	4.4
Middle States	543	179,846,540	42,031,900	9,571,428	12,612,834	5.3	4.3
Southern States	70	12,498,200	1,264,045	727,841	969,037	5.8	5.3
Western States	392	67,244,000	13,242,634	4,117,623	5,759,209	6.1	5.1
Totals	1,481	401,650,802	82,105,848	21,767,831	29,221,184	5.4	4.5
Sept., 1869, to March, 1870:							
New England States	488	148,466,032	27,335,824	7,503,307	10,148,574	5.0	4.3
Middle States	577	187,741,859	43,043,795	9,550,034	12,352,534	5.1	4.1
Southern States	76	12,850,100	1,419,995	804,972	1,035,938	6.3	5.6
Western States	430	67,309,000	14,318,596	3,620,782	5,459,888	5.4	4.4
Totals	1,571	416,366,991	86,118,210	21,479,095	28,996,934	5.2	4.3
March, 1870, to Sept., 1870:							
New England States	491	152,700,033	29,268,791	7,354,081	9,609,814	4.9	4.1
Middle States	584	188,131,868	45,455,429	9,250,780	11,244,110	4.9	4.0
Southern States	81	14,441,203	1,586,312	809,439	1,153,852	5.6	5.0
Western States	444	70,044,000	15,320,088	3,466,043	4,806,109	4.9	4.1
Totals	1,600	425,317,104	91,630,620	21,080,343	26,813,885	5.0	4.1
Sept., 1870, to March, 1871:							
New England States	492	153,419,032	30,647,742	7,747,077	9,547,922	5.0	4.2
Middle States	585	189,066,559	46,418,681	9,494,432	11,146,367	5.0	4.0
Southern States	83	15,221,574	1,733,167	924,477	1,138,066	6.1	5.4
Western States	445	70,992,000	15,872,811	4,039,164	5,410,807	5.7	4.6
Totals	1,605	428,699,165	94,672,401	22,205,150	27,243,162	5.2	4.2
March, 1871, to Sept., 1871:							
New England States	493	154,151,032	31,938,761	7,619,422	9,259,127	4.9	4.1
Middle States	591	190,676,869	47,776,315	9,274,773	11,207,080	4.9	3.9
Southern States	113	22,153,463	1,885,311	1,148,638	1,317,419	5.2	4.8
Western States	496	79,017,900	16,686,204	4,082,446	5,531,685	5.2	4.3
Totals	1,693	445,999,264	98,286,591	22,125,279	27,315,311	5.0	4.1
Sept., 1871, to March, 1872:							
New England States	494	154,869,032	33,163,949	7,713,428	9,152,734	5.0	4.1
Middle States	589	190,985,969	48,754,556	9,674,512	10,988,549	5.1	4.0
Southern States	129	26,182,281	2,118,475	1,317,525	1,700,643	5.0	4.7
Western States	538	78,656,424	15,394,263	4,154,361	5,660,613	5.3	4.4
Totals	1,750	450,693,706	99,431,243	22,859,826	27,502,539	5.1	4.2
March, 1872, to Sept., 1872:							
New England States	497	155,220,568	34,113,635	7,625,549	9,721,465	4.9	4.0
Middle States	594	191,776,118	50,328,781	9,432,709	12,099,457	4.9	3.9
Southern States	141	29,513,225	2,353,213	1,552,664	1,967,089	5.3	4.9
Western States	620	89,166,102	18,386,313	5,216,367	6,784,880	5.8	4.8
Totals	1,852	465,676,023	105,181,942	23,827,289	30,672,891	5.1	4.2
Sept., 1872, to March, 1873:							
New England States	495	155,659,232	36,858,324	7,938,341	10,324,340	5.1	4.1
Middle States	591	192,845,669	53,303,503	9,706,087	11,642,716	5.1	4.0
Southern States	147	31,328,787	3,207,788	1,612,680	2,170,179	5.1	4.7
Western States	676	100,684,995	20,887,673	5,508,953	7,789,243	5.5	4.5
Totals	1,912	480,518,683	114,257,288	24,826,061	31,926,478	5.2	4.2
March, 1873, to Sept., 1873:							
New England States	496	157,014,832	38,303,887	7,941,687	10,103,736	5.1	4.1
Middle States	591	192,234,069	53,431,089	9,575,193	12,565,331	5.0	3.9
Southern States	161	33,259,530	3,600,607	1,544,046	2,246,024	4.6	4.2
Western States	707	105,592,580	22,778,265	5,762,103	8,206,909	5.5	4.5
Totals	1,955	488,100,951	118,113,848	24,823,029	33,122,000	5.1	4.1

Dividends and earnings of the national banks, &c.—Continued.

Geographical divisions.	Number of banks.	Capital.	Surplus.	Dividends.	Net earnings.	Ratios.		
						Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
						Per ct.	*Per ct.*	*Per ct.*
Sept., 1873, to March, 1874:								
New England States...	503	$159,041,832	$39,714,859	$7,627,811	$9,682,704	4.8	3.8	4.9
Middle States.....	588	190,368,669	55,931,654	9,164,682	10,983,048	4.8	3.7	4.5
Southern States.....	159	32,605,522	3,864,491	1,415,933	1,750,914	4.3	3.9	4.8
Western States.....	717	107,494,300	23,957,855	5,321,571	7,127,454	4.9	4.0	5.4
Totals	1,967	489,510,323	123,469,859	23,529,997	29,544,120	4.8	3.8	4.8
March, 1874, to Sept., 1874:								
New England States...	506	159,531,832	41,978,153	7,838,007	9,603,512	4.9	3.9	4.8
Middle States.....	586	189,385,019	57,176,298	9,463,707	11,214,753	5.0	3.8	4.5
Southern States.....	159	33,138,800	4,121,405	1,594,208	1,871,562	4.8	4.3	5.0
Western States.....	720	107,882,633	25,088,183	6,033,384	7,346,984	5.6	4.7	5.5
Totals	1,971	489,938,284	128,364,039	27,929,306	30,036,811	5.1	4.6	4.9
Sept., 1874, to March, 1875:								
New England States...	510	160,461,832	43,020,505	7,785,166	9,031,409	4.8	3.8	4.4
Middle States.....	589	189,639,519	57,749,497	9,537,118	10,361,652	5.0	3.9	4.2
Southern States.....	169	33,681,310	4,646,468	1,463,170	1,861,758	4.3	3.8	4.9
Western States.....	739	109,786,170	26,144,167	5,965,362	7,881,188	5.4	4.4	5.8
Totals	2,007	493,568,831	131,560,637	24,750,816	29,136,007	5.0	4.0	4.7
March, 1875, to Sept., 1875:								
New England States...	512	161,928,732	43,563,385	7,758,460	8,767,978	4.8	3.8	4.3
Middle States.....	603	190,775,561	57,826,444	9,151,653	9,985,736	4.8	3.7	4.0
Southern States.....	175	34,640,100	4,965,170	1,539,234	1,956,203	4.4	3.9	4.9
Western States.....	757	110,520,432	27,768,650	5,868,438	8,090,300	5.3	4.2	5.8
Totals	2,047	497,864,833	134,123,649	24,317,785	28,800,217	4.9	3.8	4.6
Sept., 1875, to March, 1876:								
New England States...	531	166,396,620	43,739,079	7,371,060	7,548,855	4.4	3.5	3.6
Middle States.....	625	193,834,271	56,319,205	10,174,655	5,770,198	5.2	4.1	2.3
Southern States.....	174	33,390,100	5,348,175	1,509,125	2,211,357	4.5	3.9	5.7
Western States.....	746	110,588,506	29,061,135	5,756,741	7,567,511	5.2	4.1	5.4
Totals	2,076	504,209,491	134,467,594	24,811,581	23,097,921	4.9	3.9	3.6
March, 1876, to Sept., 1876:								
New England States ...	539	167,902,820	43,319,060	6,770,149	6,098,661	4.0	3.2	2.9
Middle States	626	190,928,351	54,527,758	8,818,572	6,751,345	4.6	3.6	3.2
Southern States.....	179	33,392,000	5,486,630	1,432,194	1,498,873	4.3	3.7	3.9
Western States.....	737	108,258,500	28,917,630	5,542,914	6,191,353	5.1	4.0	4.5
Totals	2,081	500,482,271	132,251,078	22,563,829	20,540,232	4.5	3.6	3.3
General averages	1,838	465,239,781	111,595,656	23,520,481	28,257,979	5.1	4.1	4.9

Amount and rate of taxation (United States and State) of the national banks for the year 1867.

States and Territories.	Capital stock.	Amount of taxes.			Rate of taxation.		
		United States.	State.	Total.	United States.	State.	Total.
					Per ct.	*Per ct.*	*Per ct.*
Maine	$9,085,000	$180,119	$141,226	$321,345	2.0	1.5	3.5
New Hampshire	4,735,000	88,773	93,179	181,952	1.9	1.9	3.8
Vermont	6,510,012	122,214	144,164	266,377	1.9	2.2	4.1
Massachusetts	79,932,000	1,616,825	1,562,128	3,178,953	2.0	2.0	4.0
Rhode Island	20,364,800	324,844	195,355	520,200	1.5	1.0	2.5
Connecticut	24,584,220	434,440	387,146	821,587	1.7	1.6	3.3
New York	116,494,941	3,022,662	4,058,706	7 081,368	2.6	3.5	6.1
New Jersey	11,333,350	253,359	223,106	476,465	2.2	2.0	4.2
Pennsylvania	50,277,795	1,242,037	278,268	1,520,305	2.5	0.5	3.0
Delaware	1,428,185	32,621	1,261	33,881	2.3	0.1	2.4
Maryland	12,590,203	260,261	166,054	426,315	2.1	1.3	3.4
District of Columbia	1,350,000	15,330	3,286	18,615	1.3	0.3	1.6
Virginia	2,500,000	48,345	13,926	62,270	1.9	0.6	2.5
West Virginia	2,216,400	46,966	51,457	98,424	2.1	2.3	4.4
North Carolina	583,300	9,049	5,144	14,193	1.5	0.9	2.4
Georgia	1,700,000	40,845	6,050	46,895	2.5	0.4	2.9
Alabama	500,000	8,763	3,830	12,592	1.7	1.0	2.7
Louisiana	1,300,000	35,894	20,042	55,936	2.8	1.5	4.3
Texas	576,450	6,865	2,149	9,015	1.2	0.4	1.6
Arkansas	200,000	5,745	1,351	7,096	2.9	0.7	3.6
Kentucky	2,885,000	59,816	17,467	77,283	2.1	0.6	2.7
Tennessee	2,100,000	52,460	27,975	80,435	2.7	1.4	4.1
Ohio	22,404,700	514,681	520,951	1,035,633	2.3	2.3	4.6
Indiana	12,867,000	278,798	200,372	479,170	2.2	1.5	3.7
Illinois	11,620,000	321,406	231,917	553,323	2.8	2.0	4.8
Michigan	5,070,010	111,790	68,061	179,851	2.2	1.3	3.5
Wisconsin	2,935,000	76,583	62,012	138,595	2.6	2.1	4.7
Iowa	3,992,000	106,349	88,281	194,611	2.7	2.2	4.9
Minnesota	1,660,000	39,132	29,522	68,655	2.0	1.3	3.3
Missouri	7,559,300	133,142	189,248	322,389	1.4	2.0	3.4
Kansas	400,600	10,229	7,801	18,030	2.5	2.0	4.5
Nebraska	250,000	10,735	7,014	17,749	4.3	2.8	7.1
Oregon	100,000	1,624	.....	1,624	2.4	.....	2.4
Colorado	350,000	9,702	1,615	11,317	2.8	0.4	3.2
Utah	150,000	1,887	1,097	2,984	1.3	0.7	2.0
Idaho	100,000	479	1,405	1,884	0.5	1.4	1.9
Montana	100,000	837	560	1,397	0.8	0.6	1.4
Totals	422,804,666	9,525,607	8,813,126	18,338,734	2.2	2.1	4.3

t and rate of taxation (United States and State) of the national banks for the year 1869.

s and Territories.	Capital stock.	Amount of taxes.			Rate of taxation.		
		United States.	State.	Total.	United States.	State.	Total.
					Per ct.	*Per ct.*	*Per ct.*
.....	$9,185,000	$191,779	$164,150	$355,929	2.1	1.8	3.9
ımpshire.....	4,835,000	97,245	102,812	200,057	2.0	2.1	4.1
t	6,385,012	129,059	117,107	246,166	2.0	1.8	3.8
ıusetts	81,282,000	1,691,620	1,329,018	3,020,638	2.1	1.6	3.7
sland.....	20,164,800	344,687	175,466	520,153	1.7	0.9	2.6
ticut	24,606,820	476,244	366,457	842,701	1.9	1.5	3.4
rk.....	112,267,841	2,958,089	2,990,104	5,938,193	2.6	2.7	5.3
rsey	11,465,350	279,410	200,121	479,531	2.4	1.8	4.2
lvania	49,560,390	1,312,419	266,186	1,578,605	2.7	0.5	3.2
re	1,428,185	30,907	3,265	34,172	2.2	0.2	2.4
ıd	12,790,203	277,590	147,854	425,444	2.2	1.1	3.3
of Columbia.....	1,050,000	23,814	1,850	25,664	2.2	0.2	2.4
ı.....	2,221,860	59,281	8,882	68,163	2.7	0.4	3.1
irginia	2,116,400	51,979	37,053	89,032	2.3	1.7	4.0
Carolina.....	683,400	15,712	2,455	18,167	2.3	0.4	2.7
Carolina.....	823,500	19,763	7,952	27,715	2.4	1.0	3.4
.....	1,500,000	45,824	8,254	54,078	3.0	0.6	3.6
a.....	400,000	5,926	490	6,416	1.5	0.1	1.6
na	1,300,000	27,455	7,107	34,562	2.1	0.6	2.7
.....	525,000	11,184	4,375	15,559	2.2	0.8	3.0
ne	200,000	4,284	6,998	11,282	2.1	3.5	5.6
ky	2,835,000	62,836	10,236	73,072	2.2	0.4	2.6
see.....	1,987,400	47,164	6,570	53,734	2.4	0.3	2.7
.....	21,917,399	635,935	573,576	1,209,511	2.9	2.6	5.5
.....	12,752,000	298,336	218,888	517,224	2.4	1.7	4.1
.....	12,370,000	369,742	217,652	587,394	3.0	1.8	4.8
ın	5,510,000	143,649	34,384	178,033	2.6	0.6	3.2
sin	2,710,000	80,963	50,663	131,626	3.0	1.9	4.9
.....	3,717,000	122,162	53,621	175,783	3.3	1.4	4.7
ota.....	1,770,000	45,223	29,873	75,096	2.5	1.7	4.2
i	7,810,300	171,198	120,720	291,918	2.2	1.5	3.7
.....	400,000	17,443	16,009	33,452	4.4	4.0	8.4
ka	400,000	14,593	10,838	25,431	3.7	2.7	6.4
.....	100,000	2,917	.....	2,917	2.9	.....	2.9
o	350,000	11,902	11,286	23,188	3.4	3.2	6.6
.....	100,000	1,179	2,541	3,720	1.2	2.5	3.7
ıa	100,000	1,731	2,283	4,014	1.7	2.3	4.0
Totals.....	419,619,860	10,081,244	7,297,096	17,378,340	2.4	1.7	4.1

Amount and rate of taxation (United States and State) of the national banks for the ye
1874.

States and Territories	Capital stock.	Amount of taxes.			Rate of taxatio		
		United States.	State.	Total.	United States.	State.	To
					Per ct.	*Per ct.*	*Pe*
Maine	$9,654,019	$111,403	$192,290	$303,653	1.2	2.0	
New Hampshire	5,317,037	60,002	106,587	166,589	1.1	2.1	
Vermont	7,862,712	88,152	139,297	227,449	1.1	1.8	
Massachusetts	91,754,078	1,163,858	1,878,368	3,042,226	1.3	2.1	
Rhode Island	20,504,800	201,317	224,540	425,857	1.0	1.1	
Connecticut	25,424,620	271,801	439,402	711,203	1.1	1.8	
New York	106,599,708	2,026,960	3,044,565	5,071,525	1.9	2.9	
New Jersey	13,830,466	205,451	282,645	488,096	1.5	2.1	
Pennsylvania	53,178,261	571,220	377,546	1,248,766	1.6	0.7	
Delaware	1,523,185	20,798	6,630	27,428	1.4	0.4	
Maryland	13,720,997	181,249	194,697	375,946	1.3	1.5	
District of Columbia	1,309,512	19,747	5,288	25,035	1.5	0.4	
Virginia	3,580,913	54,957	52,207	107,164	1.5	1.6	
West Virginia	2,375,216	33,484	34,507	67,991	1.4	1.8	
North Carolina	2,173,338	30,837	38,601	69,438	1.4	1.9	
South Carolina	3,156,250	34,421	111,654	146,075	1.1	3.6	
Georgia	2,843,962	31,656	53,872	85,528	1.1	1.9	
Alabama	1,634,883	18,746	25,289	44,035	1.2	1.7	
Louisiana	4,000,000	61,642	52,270	113,912	1.5	1.4	
Texas	1,054,897	14,384	22,863	37,247	1.4	2.3	
Arkansas	205,000	2,488	8,030	10,518	1.2	3.9	
Kentucky	9,076,127	103,635	47,655	151,290	1.1	0.5	
Tennessee	3,457,897	50,290	70,844	121,134	1.5	2.2	
Ohio	29,112,642	403,697	642,054	1,045,751	1.4	2.2	
Indiana	17,936,404	214,977	429,585	644,562	1.2	2.6	
Illinois	20,507,963	367,718	420,461	788,179	1.8	2.2	
Michigan	10,098,162	134,052	149,720	283,772	1.3	1.5	
Wisconsin	3,704,032	67,485	76,330	143,815	1.8	2.3	
Iowa	6,048,562	98,421	117,115	215,536	1.6	2.1	
Minnesota	4,268,026	63,224	76,876	140,100	1.5	2.0	
Missouri	9,308,198	112,525	190,140	302,665	1.2	2.1	
Kansas	1,783,235	26,182	41,867	68,049	1.5	3.3	
Nebraska	1,025,000	20,883	34,282	55,165	2.0	3.3	
Oregon	250,000	5,808	3,488	9,296	2.3	1.4	
California	3,358,594	46,044	.....	46,044	1.4	.....	
Colorado	748,581	16,983	10,750	27,733	2.3	2.1	
Utah	439,402	5,387	4,137	9,524	1.2	1.4	
New Mexico	300,000	3,718	3,150	6,868	1.2	1.1	
Wyoming	125,000	1,697	1,180	2,877	1.4	2.5	
Idaho	100,000	1,393	129	1,522	1.4	0.1	
Dakota	50,000	614	1,225	1,839	1.2	2.5	
Montana	350,000	6,777	8,190	14,967	1.9	2.3	
Totals	*493,751,679	7,256,083	9,620,326	16,876,409	1.5	2.0	

*Including capital of banks from which returns of the amount of State taxation were not received

ekly deposits, circulation, and reserve of the national banks in New York City, as to the New York clearing-house, for the months of September and October in each n 1870 *to* 1876.

	Liabilities.			Reserve.			
g-	Circulation.	Net deposits.	Total.	Specie.	Legal-tenders.	Total.	Ratio to liabilities.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Per cent.*
..	32, 672, 815	172, 315, 962	204, 988, 777	26, 070, 522	34, 760, 841	60, 831, 363	29. 67
..	32, 833, 323	168, 343, 150	201, 176, 473	16, 260, 859	42, 938, 351	59, 199, 210	29. 43
..	32, 6-6, 884	166, 312, 076	198, 998, 960	14, 444, 365	44, 040, 077	57, 544, 680	29. 39
..	32, 669, 207	163, 691, 615	196, 360, 822	12, 770, 922	44, 773, 758	58, 484, 442	29. 31
..	32, 654, 378	163, 874, 962	196, 529, 340	11. 427, 962	46, 321, 566	57, 749, 528	29. 23
..	32, 529, 395	159, 205, 353	191, 734, 748	10, 658, 402	45, 149, 713	55, 808, 115	29. 11
..	32, 458, 049	159, 194, 742	191, 652, 791	10, 064, 025	45, 618, 563	55, 682, 588	29. 05
..	32, 453, 226	160, 794, 105	193, 247, 331	10, 296, 819	47, 193, 012	57, 489, 831	29. 75
..	32, 356, 866	164, 653, 818	197, 010, 684	11, 367, 009	48, 732, 435	60, 099, 444	30. 05
..	29, 835, 300	212, 534, 300	242, 369, 600	10, 196, 600	60, 957, 800	71, 154, 400	29. 36
..	30, 087, 200	213, 442, 100	243, 529, 300	9, 193, 400	60, 106, 800	69, 300, 200	28. 21
..	30, 071, 600	211, 537, 700	241. 609, 300	9, 050, 100	56, 847, 200	65, 897, 300	27. 27
..	29, 944, 100	203, 048, 400	232, 992, 500	8, 291, 700	53, 275, 600	61, 567, 300	26. 42
..	29, 992, 800	193, 691, 500	223, 684, 300	11, 554, 000	49, 933, 900	61, 487, 900	27. 49
..	30, 199, 100	189, 277, 300	219, 476, 400	9, 153, 400	49, 589, 300	58, 742, 700	26. 76
..	30, 273, 000	183, 192, 100	213, 465, 100	8, 025, 300	45, 835, 200	53, 860, 500	25. 23
..	30, 233, 400	172, 343, 800	202, 577, 200	8, 647, 600	44, 079, 000	52, 726, 600	26. 03
..	30, 431, 800	171, 737, 300	202, 169, 100	9, 249, 700	43, 694, 700	52, 944, 400	26. 19
1..	27, 487, 200	183, 510, 100	210, 997, 300	11, 619, 600	43, 866, 500	55, 486, 100	26. 30
1..	27, 5e0, 600	179, 765, 800	207, 346, 400	11, 130, 700	42, 993, 300	54, 124, 000	26. 10
1..	27, 622, 300	171, 742, 500	199, 364, 800	16, 851, 600	39, 419, 300	56, 270, 900	28. 22
1..	27, 699, 400	165, 721, 900	193, 411, 300	10, 045, 900	39, 651, 700	49, 697, 600	25. 18
..	27, 551, 100	158, 840, 300	186, 399, 400	8, 469, 700	37, 998, 500	46, 468, 200	24. 93
1..	27, 692, 900	161, 816, 200	189, 509, 100	10, 070, 200	40, 675, 100	50, 745, 300	26. 77
1..	27, 661, 300	171, 115, 000	198, 776, 300	10, 657, 400	46, 260, 100	56, 917, 500	28. 63
1..	27, 641, 000	174, 0e6, 400	201, 727, 400	9, 234, 300	46, 885, 000	56, 119, 300	27. 82
1..	27, 323, 300	182, 775, 700	210, 099, 000	19, 935, 900	33, 993, 600	53, 929, 500	25. 66
1..	26, 251, 200	177, 850, 500	204, 201, 700	17, 655, 500	32, 500, 800	50, 156, 300	24. 56
1..	27, 382, 000	168, 877, 100	196, 259, 100	16, 135, 200	30, 083, 800	46, 219, 000	23. 55
1..	27, 295, 400	150, 171, 360	177, 366, 700	11, 448, 100	17, 883, 300	29, 331, 400	16. 54
1..	27, 393, 700	131, 855, 560	159, 249, 200	9, 240, 300	9, 251, 900	18, 492, 200	11. 61
1..	27, 419, 400	131, 958, 900	159. 378, 300	10, 506, 900	8, 049, 300	18, 556, 200	11. 64
1..	27. 421, 200	129, 575, 800	156, 997, 000	11. 650, 100	5, 179, 800	16, 829, 900	10. 72
1..	27, 390, 100	125, 671, 300	153, 061, 400	11, 433, 500	7, 187, 300	18, 620, 800	12. 16
1..	25, 630, 500	202, 918, 100	228, 548, 600	16, 807, 500	54, 878, 100	71, 785, 600	31. 41
1..	27, 701, 700	205, 166, 500	232, 868, 200	17, 589, 200	54, 715, 700	72, 304, 900	31. 05
1..	25, 595, 709	204, 285, 600	229, 881, 300	17, 453, 200	55, 017, 300	72, 470, 500	31. 52
1..	25, 593, 900	187, 139, 700	212, 733, 600	16, 799, 500	53, 977. 900	70, 777, 400	33. 27
1..	25, 387, 700	202, 605, 300	227, 993, 000	15, 373, 400	53, 297, 600	68, 671, 000	30. 01
1..	25, 083, 900	200, 054, 500	225, 138, 400	14, 517, 700	52, 152. 000	66, 669, 700	29. 61
1..	25, 028, 600	197, 261, 900	222, 290, 500	12, 691, 400	51. 855, 100	64, 546, 500	29. 04
1..	24, 981, 600	193, 514, 600	218, 496, 200	11, 457, 900	49, 893, 900	61, 351, 800	28. 82
1..	25, 025, 100	193, 611, 700	218, 636, 800	10, 324, 900	50, 773, 000	61, 097, 900	27. 94
1..	18, 093, 700	210, 397, 200	228, 490, 900	9, 155, 700	58, 810, 600	67, 966, 300	29. 75
1..	17, 725, 000	209, 802, 100	227, 527, 100	8, 494, 500	57, 828, 300	66, 322, 800	29. 15
1..	17, 723, 200	206, 916, 800	224, 640, 000	6, 538, 200	57, 856, 600	64, 394, 800	28. 67
1..	17, 902, 600	205, 483, 200	223, 385, 800	6, 432, 400	56, 348, 400	62, 780, 800	28. 10
1..	17, 894, 100	201, 409, 700	219, 303, 800	5, 438, 900	56, 181, 500	61, 620, 400	28. 10
1..	17, 820, 700	197, 555, 800	215, 376, 500	5, 716, 200	51, 342, 300	57, 058, 500	26. 49
1..	17, 781, 200	195, 192, 400	212, 973, 600	5, 528, 500	48, 582, 700	54, 111, 200	25. 41
1..	17, 844, 600	191, 468, 500	209, 313, 100	5, 735, 000	47, 300, 900	53, 035, 900	25. 34
1..	17, 900, 100	189, 068, 800	206, 968, 900	8, 975, 600	45, 762, 800	54, 738, 400	26. 45
6..	14, 577, 300	197, 992, 400	212, 569, 700	19, 617, 600	48, 238, 000	67, 855, 600	31. 92
6..	9, 409, 700	200, 554, 700	210, 164, 400	20, 2 2, 700	48, 699, 700	68, 902, 400	32 79
6..	14, 403, 500	202, 734, 500	217, 138, 000	20, 068, 900	49, 338, 200	69, 407, 100	31. 96
6..	14, 400, 800	200, 794, 800	215, 195, 600	16, 907, 800	48, 625, 500	65, 533, 300	30. 45
6..	14, 615, 700	196, 590, 400	211, 206, 100	14, 751, 200	47, 538, 900	62, 290, 100	29. 49
6..	11, 897, 000	195, 145, 700	207, 042, 700	17, 682, 600	45, 535, 600	63, 218, 200	30. 53
6..	14, 693, 300	190, 699, 600	205, 392, 900	16, 233, 600	43, 004, 600	59, 238, 200	28. 84
6..	14, 809, 200	190, 0 9, 900	204, 829, 100	15, 577, 500	41, 421, 700	56, 999, 200	27. 83
6..	15, 059, 600	183, 810, 200	198, 869, 800	14, 011, 600	41, 645, 600	55, 657, 200	27. 99

Table of the state of the lawful-money reserve of the national banks,

STATES AND

	Dates.	No. of banks.	Circulation and deposits.	Reserve required.	Reserve held.	
					Amount.	Ratio to liabilities.
						Per cent.
1	Oct. 8, 1870	1,400	$405,984,755	$60,897,713	$84,777,956	20.9
2	Dec. 28, 1870	1,430	407,721,473	61,158,221	85,723,389	21.0
3	Mar. 18, 1871	1,465	426,501,897	63,975,285	95,615,960	22.4
4	Apr. 29, 1871	1,482	438,555,545	65,783,333	98,698,874	22.6
5	June 10, 1871	1,497	445,275,395	66,791,309	101,706,605	22.8
6	Oct. 2, 1871	1,537	467,619,031	70,142,855	98,946,184	21.2
7	Dec. 16, 1871	1,564	465,947,077	69,892,062	91,728,626	19.7
8	Feb. 27, 1872	1,586	484,197,695	72,629,654	102,275,001	21.1
9	Apr. 19, 1872	1,616	487,394,283	73,109,142	98,012,845	20.2
10	June 10, 1872	1,696	490,841,566	73,626,235	101,821,660	20.7
11	Oct. 3, 1872	1,689	509,415,295	76,435,968	97,765,876	19.2
12	Dec. 27, 1872	1,707	503,568,806	75,535,321	102,069,282	20.3
13	Feb. 28, 1873	1,717	521,394,885	78,209,243	108,246,881	20.6
14	Apr. 25, 1873	1,732	522,649,052	78,428,804	105,693,322	20.2
15	June 13, 1873	1,737	527,741,608	79,204,426	108,935,374	20.6
16	Sept. 12, 1873	1,747	536,925,203	80,593,659	110,456,096	20.6
17	Dec. 26, 1873	1,749	4-6,180,869	72,985,967	101,120,726	20.8
18	Feb. 27, 1874	1,748	510,946,655	76,700,872	115,577,200	22.6
19	May 1, 1874	1,751	521,953,283	78,351,858	112,637,640	21.6
20	June 26, 1874	1,755	522,874,575	43,173,243	111,464,693	38.8
21	Oct. 2, 1874	1,774	527,506,306	44,077,914	100,641,694	34.3
22	Dec. 31, 1874	1,797	535,679,077	45,487,042	103,592,165	34.2
23	Mar. 1, 1875	1,801	536,289,193	46,018,207	106,826,053	34.9
24	May 1, 1875	1,815	536,716,262	46,020,096	100,691,135	32.9
25	June 30, 1875	1,845	541,385,844	46,996,069	105,154,553	33.6
26	Oct. 1, 1875	1,851	537,418,449	46,304,791	100,128,907	32.5
27	Dec. 17, 1875	1,850	52[illegible],303,754	44,647,985	97,855,940	32.9
28	Mar. 10, 1876	1,853	527,361,413	45,535,811	108,547,092	35.8
29	May 12, 1876	1,853	521,137,335	44,990,757	104,514,789	34.9
30	June 30, 1876	1,855	517,605,821	44,996,205	103,832,286	34.7
31	Oct. 2, 1876	1,853	509,793,743	43,862,907	99,985,627	34.3

NOTE.—Prior to June 20, 1874, the required reserve in States and Territories was 15 pe

RESERVE

						Per cent.
1	Oct. 8, 1870	215	$409,354,636	$102,338,658	$118,633,295	29.0
2	Dec. 28, 1870	218	423,129,686	105,782,421	124,066,544	29.3
3	Mar. 18, 1871	223	469,716,268	117,429,067	138,670,665	29.5
4	Apr. 29, 1871	225	478,079,967	119,519,991	144,809,918	30.3
5	June 10, 1871	226	504,449,317	126,112,328	159,704,311	31.6
6	Oct. 2, 1871	230	484,634,132	121,158,532	134,463,829	27.8
7	Dec. 16, 1871	226	456,721,899	114,180,474	126,916,204	27.8
8	Feb. 27, 1872	228	475,032,357	118,758,089	126,440,065	26.6
9	Apr. 19, 1872	227	461,111,331	115,277,832	124,840,945	27.1
10	June 10, 1872	227	500,037,031	125,009,257	144,672,229	28.9
11	Oct. 3, 1872	230	443,845,782	110,961,445	112,152,056	25.3
12	Dec. 27, 1872	233	469,035,037	116,508,759	123,136,887	26.7
13	Feb. 28, 1873	230	478,040,388	119,510,097	122,710,780	25.3
14	Apr. 25, 1873	230	465,796,482	116,449,120	119,676,330	25.7
15	June 13, 1873	231	502,959,230	125,739,807	145,209,534	28.9
16	Sept. 12, 1873	229	475,521,916	118,880,480	118,679,153	25.0
17	Dec. 26, 1873	227	453,081,026	113,270,257	127,402,586	28.1
18	Feb. 27, 1874	227	518,570,014	129,642,504	158,940,175	30.6
19	May 1, 1874	227	523,075,980	130,768,995	155,563,677	29.5
20	June 26, 1874	228	528,619,121	106,380,827	159,275,638	37.4
21	Oct. 2, 1874	230	521,561,727	106,136,122	144,307,997	34.0
22	Dec. 31, 1874	230	509,411,623	103,317,529	132,348,803	32.0
23	Mar. 1, 1875	228	514,896,921	105,569,158	132,217,368	31.3
24	May 1, 1875	231	507,208,290	104,199,595	129,803,941	31.1
25	June 30, 1875	231	532,175,922	111,317,435	154,560,093	34.7
26	Oct. 1, 1875	236	512,848,868	106,542,005	134,976,509	31.7
27	Dec. 17, 1875	236	468,689,930	95,863,466	118,291,125	30.8
28	Mar. 10, 1876	238	499,853,392	104,535,425	142,753,190	34.1
29	May 12, 1876	236	472,260,505	98,776,747	126,179,248	31.9
30	June 30, 1876	236	490,357,058	103,860,841	142,906,797	34.4
31	Oct. 2, 1876	236	487,415,795	103,721,942	136,821,941	34.2

NOTE.—Prior to June 20, 1874, the required reserve in reserve cities was 25 per

n by their reports from October 8, 1870, to October 2, 1876.

TORIES.

ie.	eal tenders.	Classification of reserve held. U. S. certificates of deposit.	Clearing-house certificates.	Three per cent. certificates.	Due from reserve agents.	Redemption fund with Treasurer.	
856	$35, 465, 915	.....	.....	$2, 890, 000	$44, 064, 185	.....	1
126	36, 842, 257	.....	.....	2, 545, 000	43, 977, 006	.....	2
987	35, 5e9, 817	.....	.....	2, 245, 000	55, 360, 156	.....	3
655	38, 506, 524	.....	.....	2, 040, 000	55, 647, 695	.....	4
371	38, 481, 550	.....	.....	1, 885, 000	59, 307, 684	.....	5
927	40, 139, 433	.....	.....	1, 355, 000	55, 636, 824	.....	6
411	39, 380, 993	.....	.....	1, 060, 000	49, 244, 222	.....	7
771	39, 792, 119	.....	.....	810, 000	58, 856, 111	.....	8
614	42, 485, 632	.....	.....	690, 000	52, 236, 599	.....	9
232	41, 495, 581	.....	.....	605, 000	57, 830, 847	.....	10
142	42, 717, 294	$220, 000	.....	335, 000	52, 543, 440	.....	11
383	43, 228, 892	350, 000	.....	185, 000	56, 327, 007	.....	12
651	41, 605, 799	1, 485, 000	.....	90, 000	63, 286, 431	.....	13
149	43, 202, 852	1, 895, 000	.....	10, 000	59, 018, 321	.....	14
293	42, 800, 960	2, 125, 000	.....	10, 000	62, 284, 121	.....	15
686	42, 279, 728	2, 250, 000	.....	.....	63, 854, 682	.....	16
734	45, 904, 389	2, 015, 000	.....	.....	50, 914, 603	.....	17
202	44, 017, 327	2, 270, 000	.....	.....	66, 814, 671	.....	18
605	47, 603, 805	2, 490, 000	.....	.....	60, 112, 240	.....	19
951	44, 633, 155	2, 585, 000	.....	.....	61, 978, 337	$11, 250	20
290	32, 885, 197	775, 000	.....	.....	52, 714, 793	11, 891, 414	21
383	34, 952, 061	820, 000	.....	.....	53, 935, 013	11, 892, 708	22
694	33, 493, 083	845, 000	.....	.....	59, 021, 623	11, 813, 653	23
483	34, 414, 616	790, 000	.....	.....	52, 061, 059	11, 913, 977	24
028	32, 610, 241	890, 000	.....	.....	58, 439, 613	11, 614, 671	25
034	32, 783, 502	900, 000	.....	.....	53, 322, 152	11, 568, 219	26
639	32, 073, 246	805, 000	.....	.....	52, 073, 208	11, 451, 847	27
017	32, 141, 468	1, 180, 000	.....	.....	62, 102, 613	11, 322, 994	28
171	33, 630, 711	1, 285, 000	.....	.....	56, 654, 668	11, 032, 239	29
391	31, 920, 120	1, 280, 000	.....	.....	57, 268, 334	10, 894, 441	30
198	29, 723, 138	1, 280, 000	.....	.....	56, 362, 468	10, 856, 823	31

of circulation and deposits; since that date, 15 per centum of deposits only.

S.

149	$41, 737, 662	.....	$19, 136, 000	$23, 440, 000	$92, 211, 484	.....	1
998	41, 680, 488	.....	20. 498, 000	20, 860, 000	20, 828, 058	.....	2
341	53, 251, 289	.....	20, 599, 000	16, 955, 000	28, 449, 035	.....	3
997	65, 006, 031	.....	21, 581, 572	13, 020, 000	29, 413, 318	.....	4
640	81, 923, 110	.....	19, 248, 000	11, 290, 000	33, 061, 561	.....	5
741	66, 848, 233	.....	20, 322, 070	5, 825, 000	31, 241, 785	.....	6
114	52, 633, 689	.....	16, 633, 026	5, 635, 000	28, 741, 375	.....	7
567	55, 118, 281	.....	16, 195, 000	4, 930, 000	30, 692, 217	.....	8
006	60, 822, 823	.....	13, 909, 000	3, 190, 000	29, 883, 416	.....	9
032	78, 001, 259	.....	12, 092, 577	2, 805, 000	33, 733, 421	.....	10
613	59, 356, 810	$6, 490, 000	8, 632, 000	1, 220, 000	28, 173, 633	.....	11
954	57, 358, 477	12, 300, 000	5, 600, 000	775, 000	30, 074, 456	.....	12
022	54, 816, 110	16, 975, 000	2, 115, 000	320, 000	32, 486, 648	.....	13
659	56, 732, 435	16, 475, 000	1, 370, 000	.....	29, 797, 236	.....	14
795	63, 205, 531	20, 525, 000	385, 000	.....	34, 859, 208	.....	15
781	50, 067. 935	18, 360, 000	175, 000	.....	32, 279, 437	.....	16
304	52, 943, 716	21, 995, 000	.....	.....	21, 843, 566	.....	17
661	58, 620, 696	34, 965, 000	.....	.....	34, 463, 818	.....	18
364	54, 062, 598	37, 645, 000	.....	.....	33, 717, 715	.....	19
256	58, 423, 307	45, 195, 000	.....	.....	35, 508, 075	$80, 000	20
654	47, 082, 343	42, 055, 000	.....	.....	31, 142, 306	5, 162, 694	21
378	47, 458, 251	38, 850, 000	.....	.....	26, 553, 818	5, 042, 356	22
411	44, 952, 897	36, 555, 000	.....	.....	30, 967, 551	4, 927, 509	23
878	49, 462, 643	37, 825, 000	.....	.....	28, 559, 818	4, 347, 602	24
554	54, 756, 683	46, 420, 000	.....	.....	31, 291, 415	4, 732, 441	25
294	43, 583, 429	47, 910, 000	.....	.....	32, 392, 812	4, 664, 974	26
267	38, 563, 571	30, 200, 000	.....	.....	29, 389, 472	4, 519, 815	27
329	44, 603, 718	29, 605, 000	.....	.....	36, 965, 578	4, 301, 565	28
423	46, 171, 398	26, 095, 000	.....	.....	30, 114, 214	3, 996, 213	29
078	58, 852, 046	26, 675, 000	.....	.....	30, 719, 768	3, 910, 905	30
456	54, 488, 445	27, 890, 000	.....	.....	31, 981, 995	3, 863, 045	31

of circulation and deposits; since that date, 25 per centum of deposits only.

Table showing the total number of shares of national bank stock issued in each S its residents and by non-residents respectively; the number of resident and of non

States.	Shares issued. Number.	Shares, where held. In the State.	By non-residents.	Number of shareh In the State.	Nc d
Maine	113,080	106,057	7,023	7,199	
New Hampshire	60,150	55,532	4,618	3,663	
Vermont	129,586	121,461	8,125	3,910	
Massachusetts	988,700	913,326	75,374	46,564	
Rhode Island	388,036	350,954	37,082	11,341	
Connecticut	339,274	311,068	28,206	14,298	
Eastern States	2,018,826	1,858,398	160,428	86,975	
New York	1,482,746	1,216,478	266,268	26,339	
New Jersey	221,044	198,463	22,581	6,811	
Pennsylvania	884,539	849,249	35,290	28,612	
Delaware	28,494	23,920	4,574	798	
Maryland	434,555	414,159	20,396	5,566	
Middle States	3,051,378	2,702,269	349,109	68,126	
District of Columbia	15,520	11,351	4,169	362	
Virginia	36,911	29,734	7,177	903	
West Virginia	18,460	16,812	1,648	635	
North Carolina	23,060	20,886	2,174	615	
South Carolina	31,850	28,832	3,018	1,381	
Georgia	24,856	16,779	8,077	370	
Florida	500	270	230	11	
Alabama	16,930	14,512	2,418	384	
Louisiana	34,000	22,207	11,793	755	
Texas	10,250	9,087	1,163	145	
Arkansas	2,050	1,126	924	20	
Kentucky	103,530	94,965	8,565	3,010	
Tennessee	31,126	27,052	4,074	727	
Missouri	80,350	64,722	15,628	1,686	
Southern and Southwestern States	429,393	358,335	71,058	11,004	
Ohio	295,240	274,747	20,493	5,986	
Indiana	178,043	159,808	18,235	2,454	
Illinois	187,352	173,932	13,420	3,433	
Michigan	103,092	86,806	16,286	2,118	
Wisconsin	39,000	29,406	9,594	625	
Iowa	62,706	57,766	4,940	1,524	
Minnesota	46,800	38,348	8,452	687	
Kansas	15,600	12,999	2,601	264	
Nebraska	9,500	5,579	3,921	79	
Western States	937,333	839,391	97,942	17,170	
Oregon	2,500	2,240	260	5	
Colorado	8,250	6,292	1,958	87	
Utah	2,000	1,950	50	44	
Idaho	1,000	1,000		11	
Montana	3,500	3,125	375	42	
Wyoming	1,250	1,013	237	14	
New Mexico	3,000	2,381	619	25	
Dakota	500	243	257	11	
California	47,000	44,271	2,729	482	
Pacific States and Territories	69,000	62,515	6,485	721	
Totals	6,505,930	5,820,908	685,022	183,996	

graphical division by banks now in operation; the number of shares of each State held by shareholders, and the number of shareholders holding respectively specified amounts of stock.

Number of shareholders owning specified amounts of stock.

Owning 10 shares or less.	Over 10 and not more than 20.	Over 20 and not more than 30.	Over 30 and not more than 40.	Over 40 and not more than 50.	Over 50 and not more than 100.	Over 100 and not more than 500.	Over 500 shares.
5,359	1,185	440	190	144	227	124	6
2,835	618	259	100	74	103	54	4
2,228	827	391	191	161	280	169	21
32,235	9,097	3,601	1,675	1,604	2,157	1,304	53
5,677	3,030	1,391	830	555	1,033	529	37
9,581	2,986	1,187	576	392	655	414	43
57,915	17,743	7,269	3,562	2,930	4,455	2,594	164
12,764	6,963	3,610	2,232	2,223	3,573	2,491	205
3,457	1,600	761	524	366	642	313	12
14,621	5,780	2,824	1,493	1,448	2,260	1,386	83
597	238	112	72	44	107	36	1
1,914	1,033	632	391	427	781	748	104
33,373	15,614	7,939	4,712	4,508	7,363	4,974	405
226	107	60	16	28	35	19	2
617	165	84	31	67	74	51	5
391	127	65	34	30	44	25	1
330	138	60	25	52	63	25	1
832	272	102	58	54	76	41	2
216	65	43	22	44	46	33	4
8	2	1	.....	1	.....	2	.....
167	87	48	18	48	40	21	2
477	158	98	34	70	97	44	5
75	20	28	7	22	13	20	.....
9	5	1	2	4	10	5	.....
1,441	606	319	163	212	290	164	7
306	164	91	44	68	102	48	3
957	389	240	103	159	198	121	8
6,052	2,305	1,240	557	859	1,088	619	40
2,388	1,130	662	372	489	728	568	37
785	482	276	157	262	362	353	41
1,608	617	342	196	334	372	324	27
967	462	276	117	175	298	195	11
382	172	98	53	61	93	81	3
774	283	146	90	99	152	114	9
282	148	69	45	102	88	86	8
158	49	23	19	16	28	29	.....
50	19	13	12	11	20	22	1
7,394	3,422	1,905	1,061	1,549	2,141	1,772	137
.....	1	.....	.....	.....	1	3	2
56	17	3	3	16	15	15	3
24	6	5	.....	2	2	6	.....
1	.....	1	.....	.....	7	2	.....
23	5	1	2	8	4	6	1
10	.....	1	1	.....	3	2	1
7	3	4	2	2	5	9	.....
7	3	2	2	4	1	.....	.....
114	87	45	39	56	78	82	14
242	122	62	49	88	116	125	21
104,976	39,206	18,415	9,941	9,934	15,163	10,084	767

Table showing the distribution of national-bank stock in geo

States in which the shares were issued.	Shares, where held.			
	In Eastern States.	In Middle States.	In Southern States.	In Western States.
Maine	4,886	746	316	152
New Hampshire	3,724	577	59	196
Vermont	5,229	1,651	221	894
Massachusetts	55,897	11,900	821	3,335
Rhode Island	28,764	6,107	273	796
Connecticut	8,264	16,260	988	1,978
New York	193,659	40,328	4,907	11,947
New Jersey	3,075	18,056	285	614
Pennsylvania	1,392	23,795	1,879	5,720
Delaware	.....	4,549	8	14
Maryland	414	13,104	3,562	809
District of Columbia	166	3,074	326	568
Virginia	365	5,578	1,234	.....
West Virginia	7	990	11	630
North Carolina	562	530	1,076	.....
South Carolina	529	1,290	610	.....
Georgia	1,295	5,629	1,123	.....
Florida	.....	230	.....	.....
Alabama	383	1,135	760	140
Louisiana	1,810	5,045	1,374	2,502
Texas	60	458	573	30
Arkansas	.....	170	334	360
Kentucky	562	1,387	1,619	4,786
Tennessee	146	1,036	938	1,854
Ohio	5,670	4,958	5,327	4,111
Indiana	3,631	6,841	1,432	5,461
Illinois	3,581	3,210	1,709	4,260
Michigan	3,185	6,100	181	6,358
Wisconsin	3,038	4,816	70	1,355
Iowa	576	2,325	109	1,740
Minnesota	1,168	4,100	93	2,951
Missouri	3,786	7,136	1,825	2,748
Kansas	20	706	674	1,196
Nebraska	918	1,582	385	625
Oregon	.....	200	.....	.....
California	778	273	.....	425
Colorado	35	1,261	230	432
Utah	.....	50	.....	.....
Montana	.....	210	115	50
Wyoming	51	.....	.....	186
New Mexico	.....	439	150	.....
Dakota	.....	150	55	52
Totals	337,626	207,982	35,651	69,275

graphical divisions of the United States and in foreign countries.

Shares, where held.						
In Pacific States and Territories.	In Great Britain.	In France.	In Germany.	In Spain.	Other foreign countries.	Total.
134	60	.....	.....	.....	729	7,023
24	.....	.....	.....	.....	38	4,618
59	.....	.....	.....	.....	71	8,125
994	238	275	73	430	1,411	75,374
127	664	20	200	.....	131	37,082
162	12	60	.....	.....	482	28,206
545	3,025	2,214	150	1,488	8,005	266,268
126	131	.....	116	.....	178	22,581
129	671	474	671	318	241	35,290
3	.....	.....	.....	.....	.....	4,574
1	183	282	1,916	.....	125	20,396
.....	.....	.....	.....	.....	35	4,169
.....	.....	.....	.....	.....	.....	7,177
10	.....	.....	.....	.....	.....	1,648
6	.....	.....	.....	.....	.....	2,174
.....	.....	.....	100	.....	489	3,018
.....	10	20	.....	.....	.....	8,077
.....	.....	.....	.....	.....	.....	230
.....	.....	.....	.....	.....	.....	2,418
.....	643	250	141	6	22	11,793
.....	.....	.....	42	.....	.....	1,163
60	.....	.....	.....	.....	.....	924
148	.....	64	.....	.....	.....	8,565
.....	40	.....	60	.....	.....	4,074
307	.....	.....	20	.....	100	20,493
316	366	.....	88	.....	100	18,235
370	.....	105	120	.....	65	13,420
150	.....	.....	.....	.....	312	16,286
82	20	.....	200	.....	13	9,594
50	95	.....	45	.....	.....	4,940
140	.....	.....	.....	.....	.....	8,452
45	.....	.....	20	.....	68	15,628
5	.....	.....	.....	.....	.....	2,601
311	100	.....	.....	.....	.....	3,921
60	.....	.....	.....	.....	.....	260
433	520	.....	200	.....	100	2,729
.....	.....	.....	.....	.....	.....	1,958
.....	.....	.....	.....	.....	.....	50
.....	.....	.....	.....	.....	.....	375
.....	.....	.....	.....	.....	.....	237
30	.....	.....	.....	.....	.....	619
.....	.....	.....	.....	.....	.....	257
4,827	6,778	3,764	4,162	2,242	12,715	685,022

Table showing the total number of shares of national bank stock of each State

Where held.	Maine.	New Hampshire.	Vermont.	Massachusetts.	Rhode Island.	Connecticut.	New York.	New Jersey.	Pennsylvania.
New Brunswick	523	.....	.....	236	14	.....	2,538	.....	.....
Nova Scotia	8	.....	.....	773	.....	.....	714	.....	.....
Newfoundland	.....	.....	.....	45	.....	.....	121	.....	.....
Canada, (not specified)	176	33	71	151	.....	12	619	.....	.....
Mexico	.....	.....	.....	.....	.....	.....	266	.....	.....
West Indies	.....	.....	.....	.....	20	280	726	.....	85
Bermuda	.....	.....	.....	.....	.....	.....	73	.....	.....
South America, (not specified)	.....	.....	.....	20	.....	160	97	.....	.....
Prussia	.....	.....	.....	.....	.....	.....	20	.....	.....
Bavaria	.....	.....	.....	.....	.....	.....	20	.....	10
Holland	.....	.....	.....	.....	.....	.....	642	.....	28
Russia	.....	.....	.....	.....	.....	.....	16	120	.....
Switzerland	20	.....	.....	.....	.....	.....	1,269	.....	.....
Italy	.....	5	.....	77	97	.....	208	15	.....
Turkey	.....	.....	.....	.....	.....	.....	54	14	.....
Corsica	.....	.....	.....	.....	.....	.....	192	.....	.....
Europe, (not specified)	.....	.....	.....	.....	.....	30	340	10	100
India	2	.....	.....	102	.....	.....	20	.....	8
Persia	.....	.....	.....	3	.....	.....	.....	.....	.....
China	.....	.....	.....	1	.....	.....	.....	1	.....
Japan	.....	.....	.....	.....	.....	.....	.....	.....	10
Syria	.....	.....	.....	.....	.....	.....	.....	18	.....
Egypt	.....	.....	.....	.....	.....	.....	40	.....	.....
Africa, (not specified)	.....	.....	.....	.....	.....	.....	30	.....	.....
Azore Islands	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sandwich Islands	.....	.....	.....	3	.....	.....	.....	.....	.....
Totals	729	38	71	1,411	131	482	8,005	178	241

held in foreign countries not specifically mentioned in the preceding table.

Maryland.	District of Columbia.	South Carolina.	Louisiana.	Missouri.	Ohio.	Indiana.	Illinois.	Michigan.	Wisconsin.	California.	Total.
.....	.....	.....	.....	.....	5	.....	40	300	.....	.....	3, 654
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1, 495
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	166
60	.....	.....	.....	.....	30	.....	25	12	13	.....	1, 202
.....	.....	.....	.....	.....	.....	100	.....	.....	.....	.....	366
.....	.....	489	.....	.....	.....	.....	.....	.....	.....	.....	1, 600
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	73
.....	.....	.....	.....	.....	50	.....	.....	.....	.....	.....	327
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20
15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	685
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	136
.....	.....	.....	19	.....	.....	.....	.....	.....	.....	.....	1, 308
.....	.....	.....	3	68	.....	.....	.....	.....	.....	.....	473
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	68
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	192
50	35	.....	.....	.....	.....	.....	.....	.....	.....	100	665
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	132
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	18
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	40
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30
.....	.....	.....	.....	.....	15	.....	.....	.....	.....	.....	15
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
125	35	489	22	68	100	100	65	312	13	100	12, 715

Number and denominations of national bank notes issued and redeemed, and the number of each denomination outstanding, on November 1 in each year, from 1868 to 1876.

	Ones.	Twos.	Fives.	Tens.	Twenties.	Fifties.	One hundreds.	Five hundreds.	One thousands.
1868.									
Issued	8, 896, 576	2, 978, 160	23, 106, 728	7, 915, 914	2, 219, 322	355, 181	267, 350	13, 486	4, 746
Redeemed	254, 754	73, 176	482, 132	142, 359	36, 355	17, 256	15, 583	1, 759	1, 846
Outstanding	8, 641, 822	2, 904, 984	22, 624 596	7, 773, 555	2, 182, 967	337, 925	251, 767	11, 727	2, 900
1869.									
Issued	9, 589, 160	3, 209, 388	23, 676, 760	8, 094, 645	2, 269, 764	363, 523	274, 799	13, 668	4, 769
Redeemed	904, 013	232, 224	985, 940	272, 495	71, 655	22, 859	25, 968	2, 585	2, 415
Outstanding	8, 685, 147	2, 977, 164	22, 690, 820	7, 821, 150	2, 198, 109	334, 664	248, 831	11, 083	2, 354
1870.									
Issued	10, 729, 327	3, 590, 157	24, 636, 720	8, 413, 244	2, 370, 056	378, 482	284, 460	13, 926	4, 779
Redeemed	2, 568, 703	667, 733	1, 737, 983	484, 135	129, 185	47, 845	43, 599	3, 952	3, 263
Outstanding	8, 160, 624	2, 922, 424	22, 898, 737	7, 929, 109	2, 240, 871	330, 637	240, 861	9, 974	1, 516
1871.									
Issued	12, 537, 657	4, 195, 791	28, 174, 940	9, 728, 375	2, 779, 392	433, 426	321, 163	14, 642	4, 843
Redeemed	5, 276, 057	1, 493, 326	3, 276, 374	933, 445	245, 361	82, 972	76, 287	6, 017	4, 005
Outstanding	7, 261, 600	2, 702, 465	24, 898, 566	8, 794, 930	2, 534, 031	350, 454	244, 876	8, 625	838
1872.									
Issued	14, 297, 360	4, 782, 628	31, 933, 348	11, 253, 452	3, 225, 688	497, 199	367, 797	15, 621	4, 933
Redeemed	7, 919, 389	2, 408, 389	5, 960, 667	1, 699, 702	438, 852	126, 180	110, 989	7, 867	4, 315
Outstanding	6, 377, 971	2, 374, 239	25, 972, 681	9, 553, 750	2, 786, 836	371, 019	256, 808	7, 754	618
1873.									
Issued	15, 524, 189	5, 195, 111	34, 894, 456	12, 560, 399	3, 608, 219	559, 722	416, 590	16, 496	5, 148
Redeemed	9, 891, 606	3, 120, 723	9, 141, 963	2, 573, 070	653, 071	168, 976	144, 057	9, 658	4, 530
Outstanding	5, 632, 583	2, 074, 388	25, 752, 493	9, 987, 329	2, 955, 148	390, 746	272, 533	6, 838	618
1874.									
Issued	16, 548, 259	5, 539, 113	39, 243, 136	13, 337, 076	3, 962, 109	666, 950	492, 482	17, 344	5, 240
Redeemed	11, 143, 606	3, 755, 019	13, 041, 605	3, 912, 707	971, 608	231, 556	196, 572	11, 676	4, 683
Outstanding	5, 404, 653	1, 784, 094	26, 201, 531	9, 424, 369	2, 990, 501	435, 394	295, 910	5, 668	557
1875.									
Issued	18, 046, 176	6, 039, 752	47, 055, 184	17, 410, 507	5, 296, 064	884, 165	645, 838	18, 476	5, 530
Redeemed	14, 092, 126	4, 816, 623	24, 926, 771	7, 608, 532	2, 004, 464	381, 037	299, 428	14, 471	5, 048
Outstanding	3, 954, 050	1, 223, 129	22, 128, 413	9, 801, 975	3, 291, 600	503, 128	346, 410	4, 005	482
1876.									
Issued	18, 849, 264	6, 307, 448	51, 783, 528	20, 008, 652	6, 086, 492	985, 615	710, 900	18, 721	5, 539
Redeemed	15, 556, 708	5, 324, 546	32, 382, 056	10, 369, 214	2, 852, 246	515, 784	395, 785	16, 217	5, 272
Outstanding	3, 292, 556	982, 902	19, 401, 472	9, 639, 438	3, 234, 246	469, 831	315, 115	2, 504	267

ement showing by States the amount of national-bank circulation issued, and of legal-der notes deposited to retire national-bank circulation from June 20, 1874, to November 1876, and the amount remaining on deposit at the latter date.

and Territories.	Additional circulation issued since June 20, 1874.	Legal-tender notes deposited to retire national-bank circulation, since June 20, 1874.			Legal tenders on deposit with U. S. Treasurer Nov. 1, 1876.
		For redemption of notes of liquidating banks.	To retire circulation under act of June 20, 1874.	Total deposits.	
.....	$208, 940	$41, 200	$555, 000	$596, 200	$229, 807
npshire.....	369, 260	27, 400	10, 800	38, 200	16, 723
.....	778, 980	134, 807	341, 400	476, 207	197, 479
setts.....	5, 552, 335	96, 400	5, 000, 900	5, 097, 300	1, 110, 194
land.....	156, 200	.....	426, 740	426, 740	13, 500
cut.....	781, 810	27, 050	951, 490	978, 540	81, 031
k.....	2, 363, 850	699, 500	14, 039, 541	14, 739, 041	4, 097, 066
ey.....	640, 635	23, 060	732, 340	755, 400	260, 585
ania	3, 341, 460	488, 247	4, 192, 100	4, 680, 347	2, 043, 366
.....	84, 100	.....	.....	.....	.....
.....	110, 810	166, 600	1, 123, 100	1, 289, 700	599, 200
f Columbia.	246, 200	393, 164	427, 500	820, 664	329, 919
.....	207, 100	706, 864	592, 415	1, 299, 279	463, 390
ginia.....	35, 370	731, 060	204, 300	935, 360	317, 907
rolina	305, 060	.....	764, 185	764, 185	433, 930
rolina	6, 700	.....	953, 380	953, 380	336, 730
.....	180, 000	242, 725	297, 275	540, 000	187, 925
.....	45, 000	.....	.....	.....	.....
.....	90, 000	.....	.....	.....	863
pi.....	.....	.....	.....	.....	1, 721
.....	32, 130	603, 625	1, 844, 250	2, 447, 875	1, 060, 884
.....	62, 100	.....	229, 340	229, 340	81, 090
.....	.....	.....	90, 000	90, 000	34, 983
r.....	1, 982, 640	461, 867	771, 233	1, 233, 100	548, 578
e.....	259, 200	235, 901	408, 859	644, 760	223, 646
... .	796, 320	796, 331	1, 262, 990	2, 059, 321	914, 103
.....	1, 283, 570	474, 677	3, 297, 752	3, 772, 429	1, 225, 988
.....	785, 475	814, 509	5, 595, 251	6, 409, 760	2, 552, 876
.....	304, 820	116, 400	1, 587, 800	1, 704, 200	555, 855
n.....	50, 900	364, 999	687, 400	1, 052, 399	398, 484
.....	553, 500	413, 774	1, 358, 550	1, 772, 324	624, 029
a.....	329, 320	125, 691	1, 146, 830	1, 272, 521	509, 462
.....	114, 270	187, 591	3, 383, 559	3, 571, 150	1, 004, 473
.....	30, 600	444, 671	145, 600	590, 271	232, 728
.....	.....	45, 000	54, 880	99, 880	42, 370
.....	.....	.....	.....	.....	3, 959
.....	126, 000	63, 925	135, 000	198, 925	88, 703
.....	.....	161, 191	196, 800	357, 991	83, 443
.....	.....	.....	45, 000	45, 000	3, 960
der notes l prior to 1874, and g at that	.....	.....	.....	3, 813, 675	.....
.....	22, 814, 855	9, 088, 229	52, 853, 560	65, 755, 464	20, 910, 946

Table, by States and geographical divisions, of the number of banks organized, closed closing, and in operation, with their capital, bonds on deposit, and circulation iss redeemed, and outstanding on the 1st day of November, 1876.

States and Territories.	Banks.			Capital.	Bonds.	Circulation.		
	Organized.	Closed.	In operation.	Capital paid in.	Bonds on deposit.	Issued.	Redeemed.	Outstanding
Maine	73	2	71	$10,560,000	$9,058,250	$17,350,890	$8,862,022	$8,488
New Hampshire	46	1	45	5,615,000	5,644,000	10,291,525	5,191,315	5,100
Vermont	49	3	46	8,783,700	7,847,200	15,771,160	8,500,301	7,270
Massachusetts	239	3	236	96,710,300	66,223,850	136,672,040	77,348,089	59,323
Rhode Island	62	.....	62	20,579,800	14,445,400	29,424,525	16,410,585	13,013
Connecticut	85	3	82	26,039,620	19,660,100	39,826,600	22,373,684	17,452
Totals, Eastern States	554	12	542	168,288,420	122,878,800	249,336,740	138,685,996	110,650
New York	331	51	280	105,107,191	50,483,500	141,035,220	92,643,873	48,391,
New Jersey	70	1	69	14,357,571	12,327,650	24,369,530	13,258,597	11,110,
Pennsylvania	252	17	235	56,821,840	45,116,700	92,482,205	50,252,855	42,229,
Delaware	13	.....	13	1,635,745	1,491,200	2,878,165	1,504,365	1,373,
Maryland	34	2	32	13,830,685	8,398,000	19,658,550	11,079,249	8,579,
Totals, Middle States	700	71	629	191,753,032	117,817,050	280,423,670	168,708,939	111,684,
District of Columbia	9	4	5	1,552,000	968,000	3,108,000	1,969,182	1,138,
Virginia	29	10	19	3,585,000	2,703,750	6,365,490	3,600,009	2,765,
West Virginia	20	5	15	1,846,000	1,538,250	4,470,240	2,703,918	1,766,
North Carolina	15	.....	15	2,556,000	1,350,000	3,175,500	1,455,790	1,719,
South Carolina	12	.....	12	3,185,000	1,485,000	3,127,020	1,543,915	1,583,
Georgia	16	4	12	2,335,000	1,964,900	4,132,040	2,172,615	1,959,
Florida	2	1	1	50,000	50,000	47,480	2,500	44,
Alabama	11	1	10	1,683,000	1,606,000	2,457,100	996,566	1,460,
Mississippi	2	2	.....	.....	.....	66,000	64,278	1,
Louisiana	11	4	7	3,900,000	1,133,500	5,536,460	3,459,538	2,076,
Texas	10	.....	10	1,025,000	624,000	1,456,720	883,160	573,
Arkansas	3	1	2	205,000	105,000	367,700	171,447	196,
Kentucky	53	5	48	10,146,500	8,744,550	14,907,215	6,459,026	8,448,
Tennessee	32	7	25	3,350,300	2,654,500	5,460,190	2,840,528	2,619,
Missouri	42	10	32	7,985,000	2,652,950	10,247,005	6,918,017	3,328,
Totals, Southern and Southwestern States	267	54	213	43,403,800	27,580,400	64,924,160	35,240,489	29,683,
Ohio	193	23	170	29,753,000	24,433,350	48,722,980	25,903,166	22,819,
Indiana	111	12	99	17,058,000	13,270,500	29,593,305	16,461,145	13,132,
Illinois	163	17	146	18,916,000	10,616,600	30,069,435	18,017,850	12,051,
Michigan	86	7	79	9,958,500	6,427,200	13,846,150	7,557,345	6,288,
Wisconsin	55	15	40	3,450,000	2,232,000	6,281,940	3,752,731	2,529,
Iowa	97	19	78	6,357,000	4,448,500	10,663,810	6,087,964	4,575,
Minnesota	38	5	33	4,528,700	2,539,400	5,983,480	3,171,038	2,812,
Kansas	27	10	17	1,320,000	1,120,000	2,496,660	1,312,826	1,183,
Nebraska	11	2	9	950,000	944,000	1,593,670	761,000	832,
Totals, Western States	781	110	671	92,291,200	66,031,550	149,251,430	83,025,065	66,226,
Nevada	1	1	.....	.....	.....	131,700	127,076	4,
Oregon	1	.....	1	250,000	250,000	414,300	193,700	220,
Colorado	13	3	10	975,000	590,000	1,169,740	564,637	605,
Utah	4	3	1	200,000	50,000	592,030	464,787	127,
Idaho	1	.....	1	100,000	100,000	172,840	84,039	88,
Montana	6	1	5	350,000	236,000	407,100	188,286	218,
Wyoming	2	.....	2	125,000	60,000	87,400	34,060	53,
New Mexico	2	.....	2	300,000	300,000	477,270	210,110	267,
Dakota	1	.....	1	50,000	50,000	80,030	35,030	45,
Totals, Pacific States and Territories	31	8	23	2,350,000	1,636,000	3,532,410	1,901,725	1,630,
Due to banks for mutilated notes returned	.....	.....	.....	.....	.....	.....	.....	1,274,
Grand totals	2,333	255	2,078	498,086,452	335,943,800	747,468,410	427,592,214	321,150,
GOLD-BANKS.								
Massachusetts	1	1	.....	.....	.....	120,000	120,000	.....
California	9	.....	9	4,450,000	1,784,000	2,788,050	697,460	2,090,
Total gold-banks	10	1	9	4,450,000	1,784,000	2,908,050	817,460	2,090,
Totals of currency and gold-banks	2,343	256	2,087	502,536,452	337,727,800	750,376,460	428,409,674	323,241,

ıks that have gone into voluntary liquidation under the provisions of sections 5220 of the Revised Statutes of the United States, with the dates of liquidation, the their capital, circulation issued and retired, and circulation outstanding No-
:876.

location of bank.	Date of liquidation.	Capital.	Circulation.		
			Issued.	Retired.	Outstanding.
Bank, Penn Yan, N.Y*	Apr. 6, 1864	.....	.....	.....	.....
Bank, Norwich, Conn*†	May 2, 1864	.....	.....	.....	.....
ıal Bank, Ottumwa, ...	May 2, 1864	.....	.....	.....	.....
ıl Bank, Canton, Ohio*	Oct. 3, 1864	.....	.....	.....	.....
Bank, Lansing, Mich*	Dec. 5, 1864	.....	.....	.....	.....
Bank, Columbia, Mo..	Sept. 19, 1864	$100,000	$90,000	$89,675 00	$325 00
Bank, Carondelet, Mo.	Mar. 15, 1865	30,000	25,500	25,193 75	306 25
Bank, Utica, N. Y	June 9, 1865	(*†)	.....	.....	.....
ıal Bank, Pittston, Pa.	Sept. 16, 1865	200,000	None.	.....	.....
ıl Bank, Indianapolis, ...	Nov. 30, 1865	100,000	85,700	82,475 00	3,225 00
ional Bank, Adams, ...	Dec. 8, 1865	100,000	.....	.....	.....
ın Bank, Rochester, ...	Apr. 26, 1866	400,000	192,500	186,678 25	5,821 75
Bank, Leonardsville, ...	July 11, 1866	50,000	45,000	41,895 00	3,105 00
ınal Bank, Richmond, ...	Oct. 22, 1866	100,000	85,000	80,403 25	4,596 75
ınal Bank, Waukesha, ...	Nov. 25, 1866	100,000	90,000	88,720 25	1,279 75
: of the Metropolis, D. C	Nov. 29, 1866	200,000	180,000	170,181 00	9,819 00
Bank, Providence, Pa.	Mar. 1, 1867	100,000	90,000	76,640 00	13,360 00
l Bank of Newton, Mass	Mar. 5, 1867	150,000	130,000	118,754 00	11,246 00
Bank, Dubuque, Iowa.	Mar. 9, 1867	150,000	127,500	123,348 75	4,151 25
of Crawford County, ...	Apr. 19, 1867	300,000	None.	.....	.....
ıtional Bank, Kittan-	Apr. 29, 1867	200,000	None.	.....	.....
Bank, Savannah, Ga ..	May 28, 1867	100,000	None.	.....	.....
Bank, Cincinnati, Ohio	July 3, 1867	500,000	450,000	431,910 00	18,090 00
Bank, New Ulm, Minn	July 16, 1867	60,000	54,000	51,675 00	2,325 00
Bank, Kingston, N. Y.	Sept. 26, 1867	200,000	180,000	161,421 00	18,579 00
Bank, Bluffton, Ind...	Dec. 5, 1867	50,000	45,000	43,556 25	1,443 75
ınge Bank, Richmond, ...	Dec. 5, 1867	200,000	180,000	173,550 00	6,450 00
Bank, Jackson, Miss..	Dec. 26, 1867	100,000	40,500	39,260 00	1,240 00
l Bank, Skaneateles, ...	Jan. 2, 1868	150,000	135,000	131,037 20	3,962 80
Bank, Downingtown, ...	Jan. 14, 1868	100,000	90,000	81,913 00	8,087 00
Bank, Titusville, Pa..	Jan. 15, 1868	100,000	86,750	79,036 00	7,714 00
onal Bank, Appleton, ...	Jan. 21, 1868	50,000	45,000	43,627 85	1,372 15
of Whitestown, N. Y.	Feb. 14, 1868	120,000	44,500	43,873 25	626 75
l Bank, New Bruns-	Feb. 26, 1868	100,000	90,000	79,627 00	10,373 00
Bank, Cuyahoga Falls, ...	Mar. 4, 1868	50,000	45,000	43,728 75	1,271 25
ıl Bank, Cedarburg, ...	Mar. 23, 1868	100,000	90,000	88,002 00	1,998 00
ational Bank, Cincin-	Apr. 28, 1868	500,000	345,950	335,380 00	10,570 00
ıal Bank, Watertown, ...	July 21, 1868	100,000	90,000	72,660 00	17,340 00
Bank, South Worces-	Aug. 4, 1868	175,500	157,400	153,181 25	4,218 75
ıanics' and Farmers' y, N. Y.....	Aug. 4, 1868	350,000	314,950	307,015 25	7,934 75
al Bank, Des Moines, ...	Aug. 5, 1868	50,000	42,500	41,442 00	1,058 00
l Bank, Steubenville, ...	Aug. 8, 1868	150,000	135,000	109,710 00	25,290 00
Bank, Plumer, Pa	Aug. 25, 1868	100,000	87,500	73,420 00	14,080 00
Bank, Danville, Va ...	Sept. 30, 1868	50,000	45,000	42,870 00	2,130 00
ıl Bank, Dorchester, ...	Nov. 23, 1868	150,000	132,500	117,376 00	15,124 00
Bank, Oskaloosa, Iowa	Dec. 17, 1868	75,000	67,500	65,911 85	1,588 15
l Mechanics' National N. Y.....	Dec. 31, 1868	300,000	184,750	180,269 70	4,480 30

at never completed their organization. † A new bank organized with same title.

Table of liquidating banks—Continued.

Name and location of bank.	Date of liquidation.	Capital.	Circulation.		
			Issued.	Retired.	Outs in
National Savings Bank, Wheeling, W. Va	Jan. 7, 1869	100,000	90,000	87,175 00	2,
First National Bank, Marion, Ohio	Jan. 12, 1869	125,000	109,850	106,270 35	3,
National Insurance Bank, Detroit, Mich	Feb. 26, 1869	200,010	85,000	83,968 75	1,
National Bank of Lansingburgh, N. Y	Mar. 6, 1869	150,000	135,000	131,476 85	3,
National Bank of North America, New York, N. Y	Apr. 15, 1869	1,000,000	333,000	324,238 65	8,
First National Bank, Hallowell, Me	Apr. 19, 1869	60,000	53,350	52,007 75	1,
First National Bank, Clyde, N. Y*	Apr. 23, 1869	50,000	44,000	38,400 00	5,
Pacific National Bank, New York, N. Y	May 10, 1869	422,700	134,990	131,652 25	3,
Grocers' National Bank, New York, N. Y	June 7, 1869	390,000	85,250	83,996 00	1,
Savannah National Bank, Savannah, Ga	June 22, 1869	100,000	85,000	82,450 25	2,
First National Bank, Frostburg, Md	July 30, 1869	50,000	45,000	43,977 75	1,
First National Bank, La Salle, Ill	Aug. 30, 1869	50,000	45,000	43,735 00	1,
National Bank of Commerce, Georgetown, D. C	Oct. 28, 1869	100,000	90,000	86,200 00	3,
Miners' National Bank, Salt Lake City, Utah	Dec. 2, 1869	150,000	135,000	130,446 00	4,
First National Bank, Vinton, Iowa	Dec. 13, 1869	50,000	42,500	41,678 75	
First National Bank, Decatur, Ill	Jan. 10, 1870	100,000	85,250	83,155 80	2,
National Exchange Bank, Philadelphia, Pa	Jan. 15, 1870	300,000	175,750	157,775 00	17,
National Union Bank, Owego, N. Y	Jan. 18, 1870	100,000	88,250	76,273 00	11,
First National Bank, Berlin, Wis	Jan. 25, 1870	50,000	44,000	43,018 80	
Central National Bank, Cincinnati, Ohio	Mar. 5, 1870	500,000	425,000	409,435 00	15,
First National Bank, Dayton, Ohio	Apr. 9, 1870	150,000	135,000	130,982 05	4,
National Bank of Chemung, Elmira, N. Y	June 10, 1870	100,000	90,000	87,683 25	2,
Merchants' National Bank, Milwaukee, Wis	June 14, 1870	100,000	90,000	85,775 50	4,
First National Bank, Saint Louis, Mo	July 16, 1870	200,000	179,990	174,973 05	5,
Chemung Canal National Bank, Elmira, N. Y	Aug. 3, 1870	100,000	90,000	89,087 00	
Central National Bank, Omaha, Neb	Sept. 23, 1870	100,000	None.		
First National Bank, Burlington, Vt	Oct. 12, 1870	300,000	270,000	230,303 00	39,
First National Bank, Clarksville, Va	Oct. 13, 1870	50,000	27,000	25,685 00	1,
First National Bank, Lebanon, Ohio	Oct. 24, 1870	100,000	85,000	82,153 75	2,
National Exchange Bank, Lansingburgh, N. Y	Dec. 27, 1870	100,000	90,000	85,599 30	4,
Muskingum National Bank, Zanesville, Ohio	Jan. 7, 1871	100,000	90,000	85,815 00	4,
United National Bank, Winona, Minn	Feb. 15, 1871	50,000	45,000	43,520 00	1,
State National Bank, Saint Joseph, Mo	Mar. 16, 1871	100,000	90,000	88,162 70	1,
First National Bank, Des Moines, Iowa	Mar. 25, 1871	100,000	90,000	87,193 75	2,
Saratoga County National Bank, Waterford, N. Y	Mar. 28, 1871	150,000	135,000	130,803 05	4,
First National Bank, Fenton, Mich	May 2, 1871	100,000	49,500	48,278 25	1,
First National Bank, Wellsburg, W. Va	June 24, 1871	100,000	90,000	86,608 00	3,
Clarke National Bank, Rochester, N. Y	Aug. 11, 1871	200,000	180,000	173,906 00	6,
Commercial National Bank, Oshkosh, Wis	Nov. 22, 1871	100,000	90,000	86,547 00	3,
Fort Madison National Bank, Fort Madison, Iowa	Dec. 26, 1871	75,000	67,500	64,165 00	3,
National Bank of Maysville, Ky	Jan. 6, 1872	300,000	270,000	256,762 00	13,
Fourth National Bank, Syracuse, N. Y	Jan. 9, 1872	105,500	91,700	87,775 00	3,
American National Bank, New York, N. Y	May 10, 1872	500,000	450,000	390,313 50	59,
Carroll County National Bank, Sandwich, N. H	May 24, 1872	50,000	45,000	36,977 00	8,
Second National Bank, Portland, Me	June 24, 1872	100,000	81,000	68,860 00	12,
Atlantic National Bank, Brooklyn, N. Y	July 15, 1872	200,000	165,000	155,525 00	9,
Merchants and Farmers' National Bank, Quincy, Ill	Aug. 8, 1872	150,000	135,000	127,820 00	7,
First National Bank, Rochester, N. Y	Aug. 9, 1872	400,000	206,100	195,719 50	10,
Lawrenceburgh National Bank, Lawrenceburgh, Ind	Sept. 10, 1872	200,000	180,000	169,352 50	10,

* Consolidated with another bank; no legal-tenders deposited.

Table of liquidating banks—Continued.

location of bank.	Date of liquidation.	Capital.	Circulation.		
			Issued.	Retired.	Outstanding.
itional Bank, Jewett	Oct. 4, 1872	$60,000	$48,750	$40,905 00	$7,845 00
Bank, Knoxville, Tenn	Oct. 22, 1872	100,000	80,910	74,231 00	6,679 00
Bank, Goshen, Ind....	Nov. 7, 1872	115,000	103,500	95,843 00	7,657 00
l Gold Bank, Boston, ...	Nov. 8, 1872	300,000	120,000	120,000 00	.....
l Bank, Zanesville, ...	Nov. 16, 1872	154,700	138,140	128,125 00	10,015 00
National Bank, Chel-	Jan. 14, 1873	200,000	180,000	144,310 00	35,690 00
al Bank, Syracuse, ...	Feb. 18, 1873	100,000	90,000	83,802 00	6,198 00
nal Bank, Richmond, ...	Feb. 22, 1873	230,000	207,000	207,000 00	.....
Bank, Adams, N. Y...	Mar. 7, 1873	75,000	66,900	56,057 00	10,843 00
ional Bank, Syracuse, ...	Mar. 11, 1873	140,000	93,800	86,805 00	6,995 00
Mechanics' National er, N. Y	Apr. 5, 1873	100,000	83,250	76,045 00	7,205 00
nal Bank, Helena, ...	Apr. 15, 1873	100,000	31,500	27,540 00	3,960 00
Bank, Havana, N. Y..	June 3, 1873	50,000	45,000	35,425 00	9,575 00
Farmers' National N. Y.....	June 30, 1873	50,000	45,000	37,086 00	7,914 00
of Cazenovia, N. Y ...	July 18, 1873	150,000	116,770	104,654 00	12,116 00
ional Bank, Memphis, ...	Aug. 30, 1873	250,000	225,000	195,943 00	29,057 00
l Bank, Chicago, Ill ..	Sept. 25, 1873	100,000	97,500	75,491 00	22,009 00
National Bank, Chi-	Sept. 25, 1873	500,000	450,000	346,059 00	103,941 00
ional Bank, Dubuque, ...	Sept. 30, 1873	200,000	180,000	130,845 00	49,155 00
Bank, Beloit, Wis....	Oct. 2, 1873	50,000	45,000	34,365 00	10,635 00
Bank, Saint Louis, ...	Oct. 22, 1873	500,000	150,300	113,293 00	37,007 00
ank, Green Bay, Wis.	Nov. 29, 1873	50,000	45,000	31,562 50	13,437 50
Bank, Shelbina, Mo...	Jan. 1, 1874	100,000	90,000	62,692 50	27,307 50
al Bank, Nashville, ...	Jan. 8, 1874	125,000	92,920	69,550 00	23,370 00
Bank, Waynesburgh, ...	Jan. 13, 1874	100,000	72,000	57,968 00	14,032 00
Bank, Oneida, N. Y...	Jan. 13, 1874	125,000	110,500	83,691 00	26,809 00
ional Bank, Hastings, ...	Feb. 7, 1874	100,000	90,000	58,786 00	31,214 00
of Tecumseh, Mich...	Mar. 3, 1874	50,000	45,000	34,645 00	10,355 00
al Bank, Shawnee-	Mar. 7, 1874	250,000	225,000	157,696 00	67,304 00
ank, Brookville, Pa..	Mar. 26, 1874	100,000	90,000	67,670 00	22,330 00
al Bank, Sioux City, ...	Apr. 14, 1874	50,000	45,000	29,520 00	15,480 00
al Bank, Charlottes-	Apr. 27, 1874	100,000	90,000	62,724 00	27,276 00
al Bank, Warren, Ill	Apr. 28, 1874	50,000	45,000	31,622 50	13,377 50
Bank, Medina, Ohio ..	May 6, 1874	75,000	45,000	32,211 00	12,789 00
ational Bank, South	May 20, 1874	200,000	176,550	143,206 00	33,344 00
ional Bank of West elling, W. Va	July 7, 1874	500,000	450,000	312,983 00	137,017 00
al Bank, Baltimore, ...	July 15, 1874	200,000	180,000	123,709 00	56,291 00
Bank, Leavenworth, ...	July 22, 1874	100,000	90,000	60,096 00	29,904 00
nal Bank, New Or-	Sept. 2, 1874	300,000	270,000	175,090 00	94,910 00
Bank, Chattanooga, ...	Sept. 10, 1874	170,000	153,000	98,121 50	54,878 50
Bank, Cairo, Ill.....	Oct. 10, 1874	100,000	90,000	57,707 00	32,293 00
Bank, Olathe, Kan....	Nov. 9, 1874	50,000	45,000	31,207 00	13,793 00
Bank, Beverly, Ohio..	Nov. 10, 1874	102,000	90,000	57,402 00	32,598 00
Bank, La Fayette, Ind	Dec. 4, 1874	250,000	224,095	145,075 00	79,020 00
l Bank, Jacksonville, ...	Dec. 7, 1874	42,500	None.	.....	.....
ional Bank, Chicago, ...	Dec. 10, 1874	250,000	144,900	104,010 00	40,890 00
Bank, Evansville, Wis	Jan. 9, 1875	55,000	45,000	27,315 00	17,685 00

* Consolidated with another bank; no legal-tenders deposited.
† A new bank organized with same title.

Table of liquidating banks—Continued.

Name and location of bank.	Date of liquidation.	Capital.	Circulation.		
			Issued.	Retired.	Outstanding.
First National Bank, Baxter Springs, Kan	Jan. 12, 1875	$50,000	$36,000	$23,024 00	$12,976 00
People's National Bank, Pueblo, Col	Jan. 12, 1875	50,000	27,000	14,164 00	12,836 00
National Bank of Commerce, Green Bay, Wis	Jan. 12, 1875	100,000	90,000	55,205 00	34,795 00
First National Bank, Millersburgh, Ohio	Jan. 12, 1875	100,000	72,000	45,626 50	26,373 50
First National Bank, Staunton, Va	Jan. 23, 1875	100,000	90,000	57,645 00	32,355 00
National City Bank, Milwaukee, Wis	Feb. 24, 1875	100,000	76,500	54,015 00	22,485 00
Irasburg National Bank of Orleans, Irasburg, Vt	Mar. 17, 1875	75,000	67,500	42,997 00	24,503 00
Merchants and Planters' National Bank, Augusta, Ga	Mar. 22, 1875	200,000	180,000	105,930 00	74,070 00
First National Bank, Pekin, Ill	Mar. 25, 1875	100,000	90,000	54,319 00	35,681 00
Monticello National Bank, Monticello, Iowa	Mar. 30, 1875	100,000	45,000	21,126 00	23,874 00
Iowa City National Bank, Iowa City, Iowa	Apr. 14, 1875	125,000	112,500	73,942 00	38,558 00
First National Bank, Wheeling, W. Va	Apr. 22, 1875	250,000	225,000	127,203 00	97,797 00
First National Bank, Mount Clemens, Mich	May 20, 1875	50,000	27,000	8,235 00	18,765 00
First National Bank, Knobnoster, Mo	May 29, 1875	50,000	45,000	25,899 00	19,101 00
First National Bank, Brodhead, Wis	June 24, 1875	50,000	45,000	18,982 00	26,018 00
First National Bank, El Dorado, Kan	June 30, 1875	50,000	45,000	19,483 00	25,517 00
First National Bank, Junction City, Kan	July 1, 1875	50,000	45,000	20,545 00	24,455 00
First National Bank, Chetopa, Kan	July 19, 1875	50,000	36,000	14,089 00	21,911 00
Auburn City National Bank, Auburn, N. Y	July 27, 1875	§200,000	141,300	77,020 00	64,280 00
First National Bank, Golden, Col	Aug. 25, 1875	50,200	27,000	7,845 00	14,155 00
National Bank of Jefferson, Wis	Aug. 26, 1875	60,000	54,000	18,995 00	35,005 00
Green Lane National Bank, Green Lane, Pa	Sept. 9, 1875	100,000	90,000	33,869 00	56,131 00
State National Bank, Topeka, Kan	Sept. 15, 1875	60,500	30,600	9,327 00	21,273 00
Farmers' National Bank, Marshalltown, Iowa	Sept. 18, 1875	50,000	27,000	8,595 00	18,405 00
Planters' National Bank, Louisville, Ky	Sept. 30, 1875	350,000	315,000	117,559 50	197,440 50
First National Bank, Gallatin, Pa	Oct. 1, 1875	75,000	45,000	18,695 00	26,305 00
First National Bank, Charleston, W. Va	Oct. 2, 1875	100,000	90,000	39,989 00	50,011 00
People's National Bank, Winchester, Ill	Oct. 4, 1875	75,000	67,500	24,110 00	43,390 00
First National Bank, New Lexington, Ohio	Oct. 12, 1875	50,000	45,000	17,241 00	27,759 00
First National Bank, Ishpeming, Mich	Oct. 20, 1875	50,000	45,000	14,724 00	30,276 00
Fayette County National Bank of Washington, Washington C. H., Ohio	Oct. 26, 1875	100,000	90,000	46,070 00	43,930 00
Merchants' National Bank, Fort Wayne, Ind	Nov. 8, 1875	100,000	90,000	63,635 00	26,365 00
Kansas City National Bank, Kansas City, Mo	Nov. 13, 1875	100,000	90,000	47,698 00	42,302 00
First National Bank, Schoolcraft, Mich	Nov. 17, 1875	50,000	45,000	17,865 00	27,135 00
Richland National Bank, Mansfield, Ohio	Dec. 17, 1875	150,000	135,000	48,096 00	86,904 00
First National Bank, Curwensville, Pa	Dec. 17, 1875	100,000	90,000	28,325 00	61,675 00
First National Bank, Greenfield, Ohio	Dec. 23, 1875	50,000	50,000	14,138 00	35,862 00
National Marine Bank, Saint Paul, Minn	Dec. 28, 1875	100,000	90,000	49,438 00	40,562 00
First National Bank, Rochester, Ind	Jan. 11, 1876	50,000	45,000	13,531 00	31,469 00
First National Bank, Lodi, Ohio	Jan. 11, 1876	100,000	90,000	27,447 00	62,553 00
Iron National Bank, Portsmouth, Ohio	Jan. 19, 1876	100,000	90,000	27,502 00	62,498 00
First National Bank, Paxton, Ill	Jan. 21, 1876	50,000	45,000	15,009 00	29,991 00
First National Bank, Ashland, Neb	Jan. 26, 1876	50,000	45,000	11,180 00	33,820 00
First National Bank, Bloomfield, Iowa	Feb. 5, 1876	55,000	49,500	12,325 00	37,175 00
Marietta National Bank, Marietta, Ohio	Feb. 16, 1876	150,000	135,000	69,035 00	65,965 00
First National Bank, Atlantic, Iowa	Mar. 7, 1876	50,000	45,000	10,449 00	34,551 00

§ Consolidated with another bank; no legal-tenders deposited.

Table of liquidating banks—Continued.

Name and location of bank.	Date of liquidation.	Capital.	Circulation.		
			Issued.	Retired.	Outstanding.
t National Bank, Spencer, Ind...	Mar. 11, 1876	$70,000	$63,000	$12,224 00	$50,776 00
onal Currency Bank, New York, Y	Mar. 23, 1876	100,000	90,000	59,650 00	30,350 00
National Bank, La Grange, Mo.	Mar. 27, 1876	50,000	45,000	10,100 00	34,900 00
Lake City National Bank of h, Salt Lake City, Utah.....	May 11, 1876	100,000	90,000	54,100 00	35,900 00
na National Bank, Caverna, Ky.	May 13, 1876	50,000	45,000	.....	45,000 00
National Bank, Pittsburgh, Pa .	May 25, 1876	200,000	90,000	21,071 00	68,929 00
nal State Bank, Des Moines, a.....	June 21, 1876	100,000	90,000	48,055 00	41,945 00
National Bank, Trenton, Mo...	June 22, 1876	50,000	45,000	6,700 00	38,300 00
National Bank, Bristol, Tenn ..	July 10, 1876	50,000	45,000	4,300 00	40,700 00
National Bank, Leon, Iowa	July 11, 1876	60,000	45,000	6,105 00	38,895 00
son County National Bank, renceburg, Ky.....	July 29, 1876	100,000	45,000	3,800 00	41,200 00
National Bank, Newport, Ind..	Aug. 8, 1876	60,000	45,000	2,650 00	42,350 00
National Bank, De Pere, Wis ..	Aug. 17, 1876	50,000	31,500	2,600 00	28,900 00
l National Bank, Lawrence, ...	Aug. 24, 1876	100,000	90,000	48,100 00	41,900 00
rcial National Bank, Ver- s, Ky.....	Aug. 26, 1876	170,000	153,000	55,283 00	97,717 00
National Bank, Atlanta, Ga....	Aug. 31, 1876	200,000	135,000	64,725 00	70,275 00
se National Bank, Syracuse, ...	Sept. 25, 1876	200,000	180,000	62,039 00	117,961 00
National Bank, Northumber- Pa.....	Oct. 6, 1876	100,000	90,000	36,194 00	53,806 00
Totals.....	.....	27,843,610	20,875,165	16,188,315 70	4,686,849 30

Insolvent national banks, with date of appointment of receivers, amount of capital claims proved, and rate of dividends paid to creditors.

Name and location of bank.	Receiver appointed.	Capital stock.	Claims proved.	Dividends paid.	Remar
				Per ct.	
First National Bank of Attica, N. Y.	Apr. 14, 1865	$50,000	$122,089	58	Finally close
Venango National Bank, Franklin, Pa	May 1, 1866	300,000	202,669	15	Since last re
Merchants' National Bank, Washington, D. C	May 8, 1866	200,000	667,585	10	
First National Bank of Medina, N. Y.	Mar. 13, 1867	50,000	82,338	38½	Finally close
Tennessee National Bank, Memphis, Tenn	Mar. 21, 1867	100,000	376,932	17½	Finally close
First National Bank of Selma, Ala	Apr. 30, 1867	100,000	289,467	35	
First National Bank of New Orleans, La	May 20, 1867	500,000	1,119,313	65	
National Unadilla B'k, Unadilla, N. Y	Aug. 29, 1867	120,000	127,801	45.9	Finally close
Farmers and Citizens' National Bank of Brooklyn, N. Y	Sept. 6, 1867	300,000	1,191,380	96	
Croton National Bank, New York, N. Y	Oct. 1, 1867	200,000	170,752	88½	Finally close
First National Bank of Bethel, Conn	Feb. 28, 1868	60,000	68,986	98	Finally close
First National Bank of Keokuk, Iowa	Mar. 3, 1868	100,000	205,256	68½	Finally close
National Bank of Vicksburg, Miss	Apr. 24, 1868	50,000	33,562	35	
First National Bank of Rockford, Ill.	Mar. 15, 1869	50,000	69,874	41.9	Finally close
First National Bank of Nevada, Austin, Nev	Oct. 14, 1869	250,000	170,812	80	
Ocean National Bank, New York, N. Y	Dec. 13, 1871	1,000,000	1,280,328	70	
Union Square National Bank, New York, N. Y	Dec. 15, 1871	200,000	157,110	100	10 per cent. stockholder
Eighth National Bank, New York, N. Y	Dec. 15, 1871	250,000	378,772	100	Finally close
Fourth National Bank, Philadelphia, Pa	Dec. 20, 1871	200,000	645,558	100	Finally close
Waverly National Bank, Waverly, N. Y	Apr. 23, 1872	106,100	77,568	100	25 per cent. stockholder
First National Bank of Fort Smith, Ark	May 2, 1872	50,000	15,142	100	13 per cent. stockholder ly closed.
Scandinavian National Bank, Chicago, Ill	Dec. 12, 1872	250,000	249,174	40	
Wallkill National Bank, Middletown, N. Y	Dec. 31, 1872	175,000	157,066	85	
Crescent City National Bank, New Orleans, La	Mar. 18, 1873	500,000	641,915	60	10 per cent. report.
Atlantic National Bank, New York, N. Y	Apr. 28, 1873	300,000	521,526	70	
First National Bank of Washington, D. C	Sept. 19, 1873	500,000	1,611,553	100	40 per cent. sti port. Fina
National Bank of the Commonwealth, New York, N. Y	Sept. 22, 1873	750,000	796,139	100	20 per cent stockholder
Merchants' National Bank, Petersburg, Va	Sept. 25, 1873	400,000	992,636	34	10 per cent. sti port. Fina
First National Bank of Petersburg, Va	Sept. 25, 1873	200,000	167,285	76	16 per cent. sti port. Fina
First National Bank of Mansfield, Ohio	Oct. 18, 1873	100,000	174,990	45	10 per cent. report.
New Orleans National Banking Association, New Orleans, La	Oct. 23, 1873	600,000	812,302	15	Since last re
First National Bank of Carlisle, Pa	Oct. 24, 1873	50,000	60,280	40	
First National Bank of Anderson, Ind	Nov. 23, 1873	50,000	143,534	25	10 per cent. report.
First National Bank of Topeka, Kan.	Dec. 16, 1873	100,000	55,372	45	
First National Bank of Norfolk, Va	June 3, 1874	100,000	175,842	35	
Gibson County National Bank, Princeton, Ind	Nov. 28, 1874	50,000	62,666	100	60 per cent. report
First National Bank of Utah, Salt Lake City, Utah	Dec. 10, 1874	150,000	89,200	15	
Cook County National Bank, Chicago, Ill	Feb. 1, 1875	500,000	816,456	.....	
First National Bank, Tiffin, Ohio	Oct. 22, 1875	100,000	225,492	20	20 per cent. report.
Charlottesville National Bank, Charlottesville, Va	Oct. 28, 1875	200,000	314,809	10	10 per cent. report.
Miners' National Bank, Georgetown, Col	Jan. 24, 1876	150,000	93,267	.....	
Fourth National Bank of Chicago, Ill	Feb. 1, 1876	200,000	25,690	.....	
First National Bank of Bedford, Iowa	Feb. 1, 1876	30,000	50,686	.....	
First National Bank of Osceola, Iowa	Feb. 25, 1876	50,000	34,523	25	
First National Bank of Duluth, Minn.	Mar. 13, 1876	100,000	50,819	25	
First National Bank of La Crosse, Wis	Apr. 11, 1876	50,000	133,528	20	
City National Bank of Chicago, Ill	May 17, 1876	250,000	680,890	25	
Watkins National Bank, Watkins, N. Y	July 12, 1876	75,000	55,597	50	
First National Bank of Wichita, Kan.	Sept. 23, 1876	60,000	96,000	.....	Estimated.
Totals	.....	10,276,100	16,743,511	.....	

National banks that have been placed in the hands of receivers, together with their capital, circulation issued, lawful money deposited with the Treasurer to redeem circulation, the amount redeemed, and the amount outstanding November 1, 1876.

Name and location of bank.	Capital stock.	Lawful money deposited.	Circulation.		
			Issued.	Redeemed.	Outstanding.
First National Bank, Attica, N. Y	$50,000	$44,000 00	$44,000	$43,516 50	$483 50
Venango National Bank, Franklin, Pa	300,000	85,000 00	85,000	84,378 50	621 50
Merchants' National Bank, Washington, D.C	200,000	180,000 00	180,000	178,084 00	1,916 00
First National Bank, Medina, N. Y	50,000	40,000 00	40,000	39,541 75	458 25
Tennessee National Bank, Memphis, Tenn	100,000	90,000 00	90,000	89,233 75	766 25
First National Bank, Selma, Ala	100,000	85,000 00	85,000	84,136 75	863 25
First National Bank, New Orleans, La	500,000	180,000 00	180,000	177,560 50	2,439 50
National Unadilla Bank, Unadilla, N. Y	120,000	100,000 00	100,000	99,059 50	940 50
Farmers and Citizens' National Bank, Brooklyn, N. Y	300,000	253,900 00	253,900	251,017 25	2,882 75
Croton National Bank, New York, N. Y	200,000	180,000 00	180,000	178,623 75	1,376 25
First National Bank, Bethel, Conn	60,000	26,300 00	26,300	25,779 50	520 50
First National Bank, Keokuk, Iowa	100,000	90,000 00	90,000	89,064 00	936 00
National Bank of Vicksburg, Miss	50,000	25,500 00	25,500	25,018 75	481 25
First National Bank, Rockford, Ill	50,000	45,000 00	45,000	44,158 00	842 00
First National Bank of Nevada, Austin, Nev	250,000	129,700 00	129,700	124,176 50	5,523 50
Ocean National Bank, New York, N. Y	1,000,000	800,000 00	800,000	766,262 00	33,738 00
Union Square National Bank, New York, N. Y	200,000	50,000 00	50,000	48,333 00	1,667 00
Eighth National Bank, New York, N. Y	250,000	243,393 00	243,393	234,065 00	9,328 00
Fourth National Bank, Philadelphia, Pa	200,000	179,000 00	179,000	171,295 00	7,705 00
Waverly National Bank, Waverly, N. Y	106,100	71,000 00	71,000	67,313 00	3,687 00
First National Bank, Fort Smith, Ark	50,000	45,000 00	45,000	43,135 00	1,865 00
Scandinavian National Bank, Chicago, Ill	250,000	135,000 00	135,000	125,328 00	9,672 00
Wallkill National Bank, Middleton, N. Y	175,000	118,900 00	118,900	111,071 50	7,828 50
Crescent City National Bank, New Orleans, La	500,000	450,000 00	450,000	402,025 00	47,975 00
Atlantic National Bank, New York, N. Y	300,000	89,975 00	100,000	93,167 50	6,832 50
First National Bank, Washington, D. C	500,000	450,000 00	450,000	370,392 00	79,608 00
National Bank of the Commonwealth, New York, N. Y	750,000	208,062 50	234,000	187,323 30	46,676 70
Merchants' National Bank, Petersburg, Va	400,000	360,000 00	360,000	255,960 00	104,040 00
First National Bank, Petersburg, Va	200,000	179,200 00	179,200	119,395 00	59,805 00
First National Bank, Mansfield, Ohio	100,000	90,000 00	90,000	68,174 50	21,825 50
New Orleans National Banking Association, New Orleans, La	600,000	297,212 50	360,000	291,000 00	69,000 00
First National Bank Carlisle, Pa	50,000	45,000 00	45,000	33,715 00	11,285 00
First National Bank, Anderson, Ind	50,000	45,000 00	45,000	35,130 50	9,869 50
First National Bank, Topeka, Kan	100,000	90,000 00	90,000	64,911 00	25,089 00
First National Bank, Norfolk, Va	100,000	95,000 00	95,000	68,877 00	26,123 00
Gibson County National Bank, Princeton, Ind	50,000	43,800 00	43,806	24,405 00	19,395 00
First National Bank of Utah, Salt Lake City, Utah	150,000	134,991 00	134,991	100,527 00	34,464 00
Cook County National Bank, Chicago, Ill	500,000	225,900 00	315,900	207,548 00	108,352 00
First National Bank, Tiffin, Ohio	100,000	53,850 00	68,850	47,150 00	21,700 00
Charlottesville National Bank, Charlottesville, Va	200,000	112,500 00	157,500	64,135 00	93,365 00
Miners National Bank, Georgetown, Col	150,000	13,000 00	45,000	11,375 00	33,625 00
Fourth National Bank, Chicago, Ill	200,000	180,000 00	180,000	121,366 00	58,634 00
First National Bank, Bedford, Iowa	30,000	14,512 50	27,000	5,530 00	21,470 00
First National Bank, Oscoola, Iowa	50,000	13,000 00	45,000	11,580 00	33,420 00
First National Bank, Duluth, Minn	100,000	66,381 25	90,000	61,900 00	28,100 00
First National Bank, La Crosse, Wis	50,000	45,000 00	45,000	12,100 00	32,900 00
City National Bank, Chicago, Ill	250,000	225,000 00	225,000	116,893 00	108,107 00
Watkins National Bank, Watkins, N. Y	75,000	67,500 00	67,500	12,650 00	54,850 00
First National Bank, Wichita, Kan	60,000	9,000 00	52,200	10,500 00	41,700 00
Totals	10,276,100	6,800,577 75	7,192,634	5,897,881 30	1,294,752 70

Aggregate resources and liabilities of the No

1863.

Resources.	JANUARY.	APRIL.	JULY.	OCTO
				66 ba
Loans and discounts				$5,46
U. S. bonds and securities				5,66
Other items				10
Due from nat'l and other banks				2,62
Real estate, furniture, &c				17
Current expenses				5
Premiums paid				
Checks and other cash items				49
Bills of national and other banks				76
Specie and other lawful money				1,44
Total				16,79

1864.

	JANUARY 4.	APRIL 4.	JULY 4.	OCTO
	139 banks.	307 banks.	467 banks.	508 b
Loans and discounts	$10,666,795 60	$31,593,943 43	$70,746,513 33	$93,23
U. S. bonds and securities	15,112,250 00	41,175,150 00	92,530,500 00	108,06
Other items	74,571 48	432,059 95	842,017 73	1,43
Due from national banks		4,699,479 56	15,935,730 13	19,96
Due from other b'ks and bankers	*4,786,124 58	8,537,908 94	17,337,558 66	14,03
Real estate, furniture, &c	381,144 00	755,696 41	1,694,049 46	2,20
Current expenses	118,854 43	352,720 77	502,341 31	1,02
Checks and other cash items	577,507 92	2,651,916 96	5,057,122 90	7,64
Bills of national and other banks	895,521 00	1,660,000 00	5,344,172 00	4,68
Specie and other lawful money	5,018,622 57	22,961,411 64	42,283,798 23	44,80
Total	37,630,691 58	114,820,287 66	252,273,803 75	297,10

1865.

	JANUARY 2.	APRIL 3.	JULY 3.	OCTO
	638 banks.	907 banks.	1,294 banks.	1,513
Loans and discounts	$166,448,718 00	$252,404,208 07	$362,442,743 08	$487,17
U. S. bonds and securities	176,578,750 00	277,619,900 00	391,744,850 00	427,73
Other items	3,294,883 27	4,275,769 51	12,569,120 38	19,04
Due from national banks	30,820,175 44	40,963,243 47	76,977,539 59	89,97
Due from other b'ks and bankers	19,836,072 83	22,554,636 57	26,078,028 01	17,39
Real estate, furniture, &c	4,083,226 12	6,525,118 80	11,231,257 28	14,70
Current expenses	1,053,725 34	2,298,025 65	2,338,775 56	4,53
Premiums paid	1,323,023 56	1,823,291 84	2,243,210 31	2,58
Checks and other cash items	17,837,496 77	29,681,394 13	41,314,904 50	72,30
Bills of national and other banks	14,275,153 00	13,710,370 00	21,651,826 00	16,24
Specie	4,481,937 68	6,659,660 47	9,437,060 40	18,07
Legal tender and fract'l cur'ncy	72,535,504 67	112,999,320 59	168,426,166 55	189,98
Total	512,568,666 68	771,514,939 10	1,126,455,481 66	1,359,76

* Including national banks.

from October, 1863, to October, 1876.

1863.

Liabilities.	JANUARY.	APRIL.	JULY.	OCTOBER 5.
				66 banks.
ock				$7,188,393 00
l profits				128,030 06
l and other deposits				8,497,681 84
t'l and other banks*				981,178 59
as				2,360 51
tal				16,797,644 00

1864.

	JANUARY 4.	APRIL 4.	JULY 4.	OCTOBER 3.
	139 banks.	307 banks.	467 banks.	508 banks.
tock	$14,740,522 00	$42,204,474 00	$75,213,945 00	$86,782,802 00
fund			1,129,910 22	2,010,286 10
d profits	432,827 81	1,625,656 87	3,094,330 11	5,982,392 22
bank notes outstanding	30,155 00	9,797,975 00	25,825,665 00	45,260,504 00
al and other deposits	19,450,492 53	51,274,914 01	119,414,239 03	122,166,536 40
at'l and other banks*	2,153,779 38	6,814,930 40	27,382,006 37	34,862,384 81
ms	822,914 86	3,102,337 38	213,768 02	43,289 77
tal	37,630,691 58	114,820,287 66	252,273,803 75	297,108,195 30

1865.

	JANUARY 2.	APRIL 3.	JULY 3.	OCTOBER 2.
	638 banks.	907 banks.	1,294 banks.	1,513 banks.
tock	$135,618,874 00	$215,326,023 00	$325,834,558 00	$393,157,206 00
fund	8,663,311 22	17,318,942 65	31,303,565 64	38,713,380 72
d profits	12,283,812 65	17,809,307 14	23,159,408 17	32,350,278 19
bank notes outstanding	66,769,375 00	98,896,488 00	131,452,158 00	171,321,903 00
al and other deposits	183,479,636 98	262,961,473 13	398,357,559 59	500,910,873 22
States deposits	37,764,729 77	57,630,141 01	58,032,720 67	48,170,381 31
ational banks	30,619,175 57	41,301,031 16	78,261,045 64	90,044,837 08
ther banks and bank'rs*	37,104,130 62	59,692,581 64	79,591,594 93	84,155,161 27
ms	265,620 87	578,951 37	462,871 02	944,053 70
otal	512,568,666 68	771,514,939 10	1,126,455,481 66	1,359,768,074 49

* Including State bank circulation outstanding.

Aggregate resources and liabilities of the Nat

1863.

Resources.	JANUARY.	APRIL.	JULY.	OCTOBE
				66 banl
Loans and discounts				$5, 466,
U. S. bonds and securities				5, 662,
Other items				106,
Due from nat'l and other banks				2, 625,
Real estate, furniture, &c				177.
Current expenses				53,
Premiums paid				2,
Checks and other cash items				492,
Bills of national and other banks				764,
Specie and other lawful money				1, 446,
Total				16, 797,

1864.

	JANUARY 4.	APRIL 4.	JULY 4.	OCTOB
	139 banks.	307 banks.	467 banks.	508 ban
Loans and discounts	$10, 666, 095 60	$31, 593, 943 43	$70, 746, 513 33	$93, 238,
U. S. bonds and securities	15, 112, 250 00	41, 175, 150 00	92, 530, 500 00	108, 064,
Other items	74, 571 48	432, 059 95	842, 017 73	1, 434,
Due from national banks		4, 699, 479 56	15, 935, 730 13	19, 965,
Due from other b'ks and bankers	*4, 786, 124 58	8, 537, 908 94	17, 337, 558 66	14, 051,
Real estate, furniture, &c	381, 144 00	755, 696 41	1, 694, 049 46	2, 202
Current expenses	118, 854 43	352, 720 77	502, 341 31	1, 021
Checks and other cash items	577, 507 92	2, 651, 916 96	5, 057, 122 90	7, 64
Bills of national and other banks	895, 521 00	1, 660, 000 00	5, 344, 172 00	4, 68
Specie and other lawful money	5, 018, 622 57	22, 961, 411 64	42, 283, 798 23	44, 80
Total	37, 630, 691 58	114, 820, 287 66	252, 273, 803 75	297, 1

1865.

	JANUARY 2.	APRIL 3.	JULY 3.	OC
	638 banks.	907 banks.	1,294 banks.	1,I
Loans and discounts	$166, 448, 718 00	$252, 404, 208 07	$362, 442, 743 08	$4
U. S. bonds and securities	176, 578, 750 00	277, 619, 900 00	391, 744, 850 00	4
Other items	3, 294, 883 27	4, 275, 769 51	12, 569, 120 38	
Due from national banks	30, 820, 175 44	40, 963, 243 47	76, 977, 539 59	
Due from other b'ks and bankers	19, 836, 072 83	22, 554, 636 57	26, 078, 028 01	
Real estate, furniture, &c	4, 083, 226 12	6, 525, 118 80	11, 231, 257 28	
Current expenses	1, 053, 725 34	2, 298, 025 65	2, 338, 775 56	
Premiums paid	1, 323, 023 56	1, 823, 291 84	2, 943, 210 31	
Checks and other cash items	17, 837, 496 77	29, 681, 394 13	41, 314, 904 50	
Bills of national and other banks	14, 275, 153 00	13, 710, 370 00	21, 651, 826 00	
Specie	4, 481, 937 68	6, 639, 660 47	9, 437, 060 40	
Legal tender and fract'l cur'ncy	72, 535, 504 67	112, 999, 320 59	168, 426, 166 55	
Total	512, 568, 666 68	771, 514, 939 10	1, 126, 455, 481 66	

* Including national banks.

Banks from October, 1863, to October, 1876.

1863.

Liabilities.	JANUARY.	APRIL.	JULY.	OCTOBER 5.
				66 banks.
Capital stock				$7,188,393 00
Undivided profits				128,030 06
Individual and other deposits				8,497,681 84
Due to nat'l and other banks*				981,178 59
Other items				2,360 51
Total				16,797,644 00

1864.

	JANUARY 4.	APRIL 4.	JULY 4.	OCTOBER 3.
	139 banks.	307 banks.	467 banks.	508 banks.
Capital stock	$14,740,522 00	$42,204,474 00	$75,213,945 00	$86,782,802 00
Surplus fund			1,129,910 22	2,010,286 10
Undivided profits	432,827 81	1,625,656 87	3,094,330 11	5,982,392 22
National bank notes outstanding	30,155 00	9,797,975 00	25,825,665 00	45,260,504 00
Individual and other deposits	19,450,492 53	51,274,914 01	119,414,239 03	122,166,536 40
Due to nat'l and other banks*	2,153,779 38	6,814,930 40	27,382,006 37	34,862,384 81
Other items	822,914 86	3,102,337 38	213,768 02	43,289 77
Total	37,630,691 58	114,820,287 66	252,273,803 75	297,108,195 30

1865.

	JANUARY 2.	APRIL 3.	JULY 3.	OCTOBER 2.
	638 banks.	907 banks.	1,294 banks.	1,513 banks.
Capital stock	$135,618,874 00	$215,326,023 00	$325,834,558 00	$393,157,206 00
Surplus fund	8,663,311 22	17,318,942 65	31,303,565 64	38,713,380 72
Undivided profits	12,283,812 65	17,809,307 14	23,159,408 17	32,350,278 19
National bank notes outstanding	66,769,375 00	98,896,488 00	131,452,158 00	171,321,903 00
Individual and other deposits	183,479,636 98	262,961,473 13	398,357,559 59	530,910,873 22
United States deposits	37,764,729 77	57,630,141 01	58,032,720 67	48,170,381 31
Due to national banks	30,619,175 57	41,301,031 16	78,261,045 64	90,044,837 08
Due to other banks and bank'rs*	37,104,130 62	59,692,581 64	79,591,594 93	84,155,161 27
Other items	265,620 87	578,951 37	462,871 02	944,053 70
Total	512,568,666 68	771,514,939 10	1,126,455,481 66	1,359,708,074 49

* Including State bank circulation outstanding.

Aggregate resources and liabilities of the National

1866.

Resources.	JANUARY 1.	APRIL 2.	JULY 2.	OCTOBER 1.
	1,582 banks.	1,612 banks.	1,634 banks.	1,644 banks.
Loans and discounts	$500, 650, 109 19	$528, 080, 526 70	$550, 353, 094 17	$603, 314, 704 83
U. S. bonds dep'd to secure circ'n.	298. 376, 650 00	315, 850, 300 00	326, 483, 350 00	331, 843, 200 00
Other U. S. bonds and securities.	142, 003, 500 00	125, 625, 750 00	121, 152, 950 00	94, 974, 650 00
Oth'r stocks, bonds, and mortg's.	17, 483, 753 18	17, 379, 738 92	17, 565, 911 46	15, 887, 490 06
Due from national banks	93, 254, 551 02	87, 564, 329 71	96, 696, 482 66	107, 650, 174 18
Due from other b'ks and bank'rs.	14, 658, 229 87	13, 682, 345 12	13, 982, 613 23	15, 211, 117 16
Real estate, furniture, &c	15, 436, 296 16	15, 895, 564 46	16, 730, 923 62	17, 134, 002 58
Current expenses	3, 193, 717 78	4, 927, 599 79	3, 032, 716 27	5, 311, 253 35
Premiums paid	2, 423, 918 02	2, 233, 516 31	2, 398, 872 26	2, 493, 773 47
Checks and other cash items	89, 837, 684 50	105, 490, 619 36	96, 077, 134 53	103, 684, 249 21
Bills of national and other banks.	20, 406, 442 00	18, 279, 816 00	17, 866, 742 00	17, 437, 779 00
Specie	19, 205, 018 75	17, 529, 778 42	12, 029, 376 30	9, 226, 831 82
Legal tenders and fract'l cur'ncy	187, 846, 548 82	189, 867, 852 52	201, 425, 041 63	205, 793, 578 76
Total	1, 404, 776, 619 29	1, 442, 407, 737 31	1, 476, 395, 208 13	1, 526, 962, 804 42

1867.

	JANUARY 7.	APRIL 1.	JULY 1.	OCTOBER 7.
	1,648 banks.	1,642 banks.	1,636 banks.	1,642 banks.
Loans and discounts	$608, 771, 799 61	$597, 648, 286 53	$588, 450, 396 12	$609, 675, 214 61
U. S. bonds dep'd to secure circ'n.	339, 570, 700 00	338, 863, 650 00	337, 684, 250 00	338, 640, 150 00
U. S. bonds dep'd to sec're dep'ts.	36, 185, 950 00	38, 465, 800 00	38, 368, 950 00	37, 862, 100 00
U. S. bonds and sec'ties on hand.	52, 949, 300 00	46, 639, 400 00	45, 633, 700 00	42, 460, 800 00
Oth'r stocks, bonds, and mortg's.	15, 073, 737 45	20, 194, 875 21	21, 452, 615 43	21, 507, 881 42
Due from national banks	92, 552, 206 29	94, 121, 186 21	92, 308, 911 87	95, 217, 610 14
Due from other b'ks and bank'rs.	12, 996, 157 49	10, 737, 392 90	9, 663, 322 82	8, 389, 226 47
Real estate, furniture, &c	18, 925, 315 51	19, 625, 893 81	19, 800, 905 86	20, 639, 708 23
Current expenses	2, 822, 675 18	5, 693, 784 17	3, 249, 153 31	5, 297, 494 13
Premiums paid	2, 860, 398 85	3, 411, 325 56	3, 338, 600 37	2, 764, 186 35
Checks and other cash items	101, 430, 220 18	87, 951, 405 13	128, 312, 177 79	134, 603, 231 51
Bills of national banks	19, 263, 718 00	12, 873, 785 00	16, 138, 769 00	11, 841, 104 00
Bills of other banks	1, 176, 142 00	825, 748 00	531, 267 00	333, 209 00
Specie	19, 726, 043 20	11, 444, 529 15	11, 128, 672 98	12, 798, 044 40
Legal tenders and fract'l cur'ncy	104, 872, 371 64	92, 861, 254 17	102, 534, 613 46	100, 550, 849 91
Compound interest notes	82, 047, 250 00	84, 065, 790 00	75, 488, 220 00	56, 888, 250 00
Total	1, 511, 222, 985 40	1, 465, 451, 105 84	1, 494, 084, 526 01	1, 499, 469, 060 17

1868.

	JANUARY 6.	APRIL 6.	JULY 6.	OCTOBER 5.
	1,642 banks.	1,643 banks.	1,640 banks.	1,643 banks.
Loans and discounts	$616, 603, 479 89	$628, 029, 347 65	$655, 729, 546 42	$657, 668, 847 83
U. S. bonds dep'd to secure circ'n.	339, 064, 200 00	339, 686, 650 00	339, 569, 100 00	340, 487, 050 00
U. S. bonds dep'd to sec're dep'ts.	37, 315, 750 00	37, 446, 000 00	37, 853, 150 00	37, 360, 150 00
U. S. bonds and sec'ties on hand.	44, 164, 500 00	45, 958, 550 00	43, 068, 350 00	36, 817, 600 00
Oth'r stocks, bonds, and mortg's.	19, 365, 864 77	19, 874, 384 33	20, 007, 327 42	20, 693, 406 40
Due from national banks	99, 311, 446 60	95, 900, 606 35	114, 434, 097 93	102, 278, 547 77
Due from other b'ks and bank'rs.	8, 480, 199 74	7, 074, 297 44	8, 642, 456 72	7, 848, 822 24
Real estate, furniture, &c	21, 125, 665 68	22, 062, 570 25	22, 699, 829 70	22, 747, 875 18
Current expenses	2, 986, 893 86	5, 428, 460 25	2, 938, 519 04	5, 278, 911 22
Premiums paid	2, 464, 536 96	2, 660, 106 09	2, 432, 074 37	1, 819, 815 50
Checks and other cash items	109, 390, 266 37	114, 993, 036 23	124, 076, 097 71	143, 241, 394 99
Bills of national banks	16, 655, 572 00	12, 573, 514 00	13, 210, 179 00	11, 842, 974 00
Bills of other banks	261, 269 00	196, 106 00	342, 550 00	222, 668 00
Fractional currency	1, 927, 876 78	1, 825, 640 16	1, 863, 358 91	2, 262, 791 97
Specie	20, 981, 601 45	18, 373, 943 22	20, 755, 919 04	13, 013, 713 39
Legal tender notes	114, 306, 491 00	84, 390, 219 00	100, 166, 100 00	92, 453, 475 00
Compound interest notes	39, 997, 030 00	38, 917, 490 00	19, 473, 420 00	4, 513, 730 00
Three per cent. certificates	8, 245, 000 00	24, 255, 000 00	44, 905, 000 00	59, 080, 000 00
Total	1, 502, 647, 644 10	1, 499, 668, 920 97	1, 572, 167, 076 26	1, 559, 621, 773 [illegible]

ks from October, 1863, to October, 1876—Continued.

1866.

Liabilities.	JANUARY 1.	APRIL 2.	JULY 2.	OCTOBER 1.
	1,582 banks.	1,612 banks.	1,634 banks.	1,644 banks.
stock	$403,357,346 00	$409,273,534 00	$414,270,493 00	$415,472,369 00
fund	43,000,370 78	44,687,810 54	50,151,991 77	53,359,277 64
d profits	28,972,493 70	30,964,422 73	29,286,175 45	32,593,486 69
bank notes outstanding	213,239,530 00	248,886,282 00	267,798,678 00	280,253,818 00
k notes outstanding	45,449,155 00	33,800,865 00	19,996,163 00	9,748,025 00
l deposits	522,507,829 27	534,734,950 33	533,338,174 25	564,616,777 64
osits	29,747,236 15	29,150,729 82	36,038,185 03	30,420,819 80
U.S. disbursing officers			3,066,892 22	2,979,955 77
ational banks	94,709,074 15	89,067,501 54	96,496,726 42	110,531,957 31
ther banks and bankers	23,793,584 24	21,841,641 35	25,951,728 99	26,986,517 57
tal	1,404,776,619 29	1,442,407,737 31	1,476,395,208 13	1,526,962,804 42

1867.

	JANUARY 7.	APRIL 1.	JULY 1.	OCTOBER 7.
	1,648 banks.	1,642 banks.	1,636 banks.	1,642 banks.
tock	$420,229,739 00	$419,399,484 00	$418,558,148 00	$420,073,415 00
und	59,992,874 57	60,206,013 58	63,232,811 12	66,695,587 01
d profits	26,961,382 60	31,131,034 39	30,656,222 84	33,751,446 21
bank notes outstanding	291,436,749 00	292,788,572 00	291,769,553 00	293,887,941 00
k notes outstanding	6,961,499 00	5,460,312 00	4,484,112 00	4,092,153 06
l deposits	558,699,768 06	512,046,182 47	539,599,076 10	540,797,837 51
osits	27,284,876 93	27,473,005 66	29,838,391 53	23,062,119 92
U.S. disbursing officers	2,477,509 48	2,650,981 39	3,474,192 74	4,352,379 43
tional banks	92,761,998 43	91,156,890 89	89,821,751 60	93,111,240 89
her banks and bankers	24,416,588 33	23,138,629 46	22,659,267 08	19,644,940 20
tal	1,511,222,985 40	1,465,451,105 84	1,494,084,526 01	1,499,469,060 17

1868.

	JANUARY 6.	APRIL 6.	JULY 6.	OCTOBER 5.
	1,642 banks.	1,643 banks.	1,640 banks.	1,643 banks.
ock	$420,260,790 00	$420,676,210 00	$420,105,011 00	$420,634,511 00
und	70,586,125 70	72,349,119 60	75,840,118 94	77,995,761 40
d profits	31,399,877 57	32,861,597 08	33,543,223 35	36,095,883 98
bank notes outstanding	294,377,390 00	295,336,044 00	294,908,264 00	295,769,489 00
k notes outstanding	3,792,013 00	3,310,177 00	3,163,771 00	2,906,352 00
l deposits	534,704,709 00	532,011,480 36	575,842,070 12	580,940,820 85
osits	24,305,638 02	22,750,342 77	24,603,676 96	17,573,250 64
U.S. disbursing officers	3,208,783 03	4,976,682 31	3,499,389 99	4,570,478 16
tional banks	98,144,669 61	94,073,631 25	113,306,346 34	99,414,397 28
ther banks and bankers	21,867,648 17	21,323,636 60	27,355,204 56	23,720,829 18
tal	1,502,647,644 10	1,499,668,920 97	1,572,167,076 26	1,559,621,773 49

Aggregate resources and liabilities of the Nationa

1869.

Resources.	JANUARY 4.	APRIL 17.	JUNE 12.	OCTOBER 9.
	1,628 banks.	1,620 banks.	1,619 banks.	1,617 banks.
Loans and discounts	$644,945,039 53	$662,084,813 47	$686,347,755 81	$682,883,106 9
U. S. bonds to secure circulat'n	338,539,950 00	338,379,250 00	338,099,750 00	339,480,100 0
U. S. bonds to secure deposits	34,538,350 00	29,721,350 00	27,625,350 00	18,704,000 0
U. S. bonds and sec'ties on hand	35,010,600 00	30,226,550 00	27,476,650 00	25,903,950 00
Oth'r stocks, bonds, and mortg's	20,127,732 96	20,074,435 69	20,777,560 53	22,250,697 14
Due from redeeming agents	65,727,070 80	57,554,382 55	62,912,636 82	56,669,502 84
Due from other national banks	36,067,316 84	30,520,527 89	35,556,504 53	35,393,563 47
Due from State b'ks and bank'rs	7,715,719 34	8,075,595 60	9,140,919 24	8,790,418 57
Real estate, furniture, and fixt's	23,289,838 28	23,798,188 13	23,859,271 17	25,169,188 95
Current expenses	3,265,990 81	5,641,195 01	5,820,577 87	5,646,382 96
Premiums paid	1,654,352 70	1,716,210 13	1,809,070 01	2,092,364 65
Checks and other cash items	142,605,994 92	154,137,191 23	161,614,852 66	108,809,817 37
Bills of other national banks	14,684,799 00	11,725,239 00	11,524,447 00	10,776,023 00
Fractional currency	2,280,471 06	2,088,545 18	1,804,855 53	2,090,727 38
Specie	29,626,750 26	9,944,532 15	18,455,090 48	23,002,405 83
Legal tender notes	88,239,300 00	80,875,161 00	80,934,119 00	83,719,295 00
Three per cent. certificates	52,075,000 00	51,190,000 00	49,815,000 00	45,845,000 00
Total	1,540,394,266 50	1,517,753,167 03	1,564,174,410 65	1,497,226,604 33

1870.

	JANUARY 22.	MARCH 24.	JUNE 9.	OCTOBER 8.	DECEMBER 28.
	1,615 banks.	1,615 banks.	1,612 banks.,	1,615 banks.	1,648 banks.
Loans and discounts	$688,875,203 70	$710,848,609 39	$719,341,186 06	$715,938,079 81	$725,515,572 49
Bonds for circulation	339,350,750 00	339,251,350 00	338,845,200 00	340,857,450 00	344,104,200 00
Bonds for deposits	17,592,000 00	16,162,000 00	15,704,000 00	15,381,500 00	15,189,500 00
U. S. bonds on hand	24,677,100 00	27,292,150 00	28,276,600 00	22,323,800 00	25,393,300 00
Other stocks and b'ds	21,082,412 00	20,524,294 55	23,300,681 87	23,614,721 25	22,686,358 50
Due from red'g agents	71,641,486 05	73,435,117 98	74,635,405 61	66,275,668 92	64,805,062 88
Due from nat'l banks	31,994,609 26	29,510,688 11	36,128,750 66	33,948,805 65	37,478,166 49
Due from State banks	9,319,560 54	10,238,219 85	10,430,781 32	9,202,496 71	9,824,144 12
Real estate, &c	26,002,713 01	26,330,701 24	26,593,357 00	27,470,746 97	28,021,637 44
Current expenses	3,469,588 00	6,683,189 54	6,324,955 47	5,871,750 02	6,905,077 23
Premiums paid	2,439,591 41	2,680,882 39	3,076,456 74	2,491,222 11	3,251,648 72
Cash items	111,624,822 00	11,267,703 12	11,497,534 13	12,536,613 57	13,229,403 34
Clearing-house exch'gs		75,317,992 22	83,936,515 64	79,089,688 39	76,258,707 00
National bank notes	15,840,669 00	14,226,817 00	16,342,582 00	12,512,927 00	17,001,846 00
Fractional currency	2,476,966 75	2,285,499 02	2,184,714 39	2,078,178 05	2,150,522 89
Specie	48,345,383 72	37,096,543 44	31,099,437 78	18,460,011 47	26,307,251 59
Legal tender notes	87,708,502 00	82,485,978 00	94,573,751 00	79,324,577 00	80,580,715 00
Three per cent. cert'fs.	43,820,000 00	43,570,000 00	43,465,000 00	43,345,000 00	41,845,000 00
Total	1,546,261,357 44	1,529,147,735 85	1,565,756,909 67	1,510,713,236 92	1,538,998,105 93

1871.

	MARCH 18.	APRIL 29.	JUNE 10.	OCTOBER 2.	DECEMBER 16.
	1,688 banks.	1,707 banks.	1,723 banks.	1,767 banks.	1,790 banks.
Loans and discounts	$767,858,490 59	$779,321,828 11	$789,416,568 13	$831,552,210 00	$818,996,311 74
Bonds for circulation	351,556,700 00	354,427,200 00	357,388,950 00	364,475,800 00	366,840,200 00
Bonds for deposits	15,231,500 00	15,236,500 00	15,250,500 00	28,087,500 00	23,155,150 00
U. S. bonds on hand	23,911,350 00	22,487,950 00	24,200,300 00	17,753,650 00	17,675,500 00
Other stocks and b'ds	22,763,869 20	22,414,659 05	23,132,871 05	24,517,059 35	23,061,184 20
Due from red'g agents	83,869,188 92	85,061,016 31	93,369,246 71	86,878,608 84	77,985,600 53
Due from nat'l banks	30,201,119 99	38,332,679 74	39,636,579 35	43,525,362 05	43,313,344 78
Due from State banks	10,271,605 34	11,478,174 71	11,853,308 60	12,772,669 83	13,069,301 40
Real estate, &c	28,805,814 79	29,242,762 79	29,637,999 30	30,089,783 85	30,070,333 57
Current expenses	6,694,014 17	6,764,159 73	6,295,099 46	6,153,370 29	7,330,424 12
Premiums paid	3,939,995 20	4,414,755 40	5,026,385 97	5,540,890 17	5,956,073 74
Cash items	11,642,644 74	12,749,289 84	13,101,497 95	14,058,268 86	13,784,424 76
Clearing-house exch'gs	100,693,917 54	130,855,698 15	102,091,311 75	101,165,854 52	114,538,539 93
National bank notes	13,137,006 00	16,632,323 00	19,101,389 00	14,197,653 00	13,085,904 00
Fractional currency	2,103,298 16	2,135,763 09	2,160,713 22	2,095,485 79	2,061,609 89
Specie	25,769,166 64	22,732,027 02	19,924,955 16	13,252,998 17	29,595,299 56
Legal tender notes	91,072,349 00	106,219,126 00	122,137,660 00	109,414,735 00	93,942,707 00
Three per cent. cert'fs.	37,570,000 00	33,935,000 00	30,690,000 00	25,075,000 00	21,400,000 00
Total	1,627,032,030 28	1,694,440,912 94	1,703,415,335 65	1,730,506,899 72	1,715,861,897 2

Banks from October, 1863, to October, 1876—Continued.

1869.

Liabilities.	JANUARY 4.	APRIL 17.	JUNE 12.	OCTOBER 9.
	1,628 banks.	1,620 banks.	1,619 banks.	1,617 banks.
Capital stock	$419,040,931 00	$420,818,721 00	$422,659,260 00	$426,399,151 00
Surplus fund	81,169,936 52	82,653,989 19	82,218,576 47	86,165,334 32
Undivided profits	35,318,273 71	37,489,314 82	43,812,898 70	40,687,300 92
National bank notes outstanding	294,476,702 00	292,457,098 00	292,753,286 00	293,593,645 00
State bank notes outstanding	2,734,669 00	2,615,387 00	2,556,874 00	2,454,697 00
Individual deposits	568,530,934 11	547,922,174 91	574,307,382 77	511,400,196 63
U. S. deposits	13,211,850 19	10,114,328 32	10,301,907 71	7,112,646 67
Dep'ts of U. S. disbursing offic'rs	3,472,884 90	3,665,131 61	2,454,048 99	4,516,648 12
Due to national banks	95,453,139 33	92,662,648 49	100,933,910 03	95,067,892 83
Due to State banks and bankers	26,984,945 74	23,018,610 62	28,046,771 30	23,849,371 62
Notes and bills re-discounted	.....	2,464,849 81	2,392,205 61	3,839,357 10
Bills payable	.....	1,870,913 26	1,735,289 07	2,140,363 12
Total	1,540,394,266 50	1,517,753,167 03	1,564,174,410 65	1,497,226,604 33

1870.

	JANUARY 22.	MARCH 24.	JUNE 9.	OCTOBER 8.	DECEMBER 28.
	1,615 banks.	1,615 banks.	1,612 banks.	1,615 banks.	1,648 banks.
Capital stock	$426,074,954 00	$427,504,247 00	$427,235,701 00	$430,399,301 00	$435,356,004 00
Surplus fund	90,174,281 14	90,229,954 59	91,689,834 12	94,061,438 95	94,705,740 34
Undivided profits	34,300,430 80	43,109,471 62	42,861,712 59	38,608,618 91	46,056,428 55
Nat'l bank circulation	292,838,935 00	292,509,149 00	291,183,614 00	291,798,640 00	296,205,446 00
State bank circulation	2,351,993 00	2,279,469 00	2,222,793 00	2,138,548 00	2,091,799 00
Dividends unpaid	2,299,296 27	1,483,416 15	1,517,595 18	2,462,591 31	2,242,556 49
Individual deposits	546,236,881 57	516,058,085 26	542,261,563 18	501,407,586 90	507,368,618 67
U. S. deposits	6,750,139 19	6,424,421 25	10,677,873 92	6,807,978 49	6,074,407 90
Dep'ts U. S. dis. offic'rs	2,592,601 21	4,778,225 93	2,592,967 54	4,550,142 68	4,155,304 25
Due to national banks	108,351,300 33	109,667,715 95	115,456,491 84	100,348,292 45	106,090,414 53
Due to State banks	28,904,849 14	29,767,575 21	33,012,162 78	29,693,910 80	29,200,587 29
Notes re-discounted	3,842,542 30	2,462,647 49	2,741,843 53	3,843,577 67	4,612,131 08
Bills payable	1,543,753 49	2,873,357 40	2,302,756 99	4,592,609 76	4,838,667 83
Total	1,546,261,357 44	1,529,147,735 85	1,565,756,909 67	1,510,713,236 92	1,538,998,105 93

1871.

	MARCH 18.	APRIL 29.	JUNE 10.	OCTOBER 2.	DECEMBER 16.
	1,688 banks.	1,707 banks.	1,723 banks.	1,767 banks.	1,790 banks.
Capital stock	$444,232,771 00	$446,925,493 00	$450,330,841 00	$458,255,696 00	$460,225,866 00
Surplus fund	96,862,081 66	97,620,099 28	98,322,213 80	101,112,671 91	101,573,153 62
Undivided profits	43,883,857 64	44,776,030 71	45,535,227 79	42,008,714 38	48,630,925 81
Nat'l bank circulation	301,713,460 00	306,131,393 00	307,793,880 00	315,519,117 00	318,265,481 00
State bank circulation	2,035,800 00	1,982,580 00	1,968,058 00	1,921,056 00	1,886,538 00
Dividends unpaid	1,263,767 70	2,235,248 46	1,408,628 25	4,540,194 61	1,393,427 98
Individual deposits	561,190,830 41	611,025,174 10	602,110,758 16	600,868,486 55	596,586,487 54
U. S. deposits	6,314,957 81	6,521,572 92	6,265,167 94	20,511,935 98	14,829,525 65
Dep'ts U. S. dis. offic'rs	4,812,016 66	3,757,873 84	4,893,907 25	5,393,598 89	5,399,108 34
Due to national banks	118,904,865 84	128,037,469 17	135,167,847 69	131,730,713 04	118,657,614 16
Due to State banks	37,311,519 13	36,113,290 67	41,219,802 96	40,211,971 67	38,116,950 67
Notes re-discounted	3,256,896 42	3,573,723 02	3,120,039 09	3,964,552 57	4,922,455 78
Bills payable	5,248,206 01	5,740,964 77	5,278,973 72	4,528,191 12	5,374,362 67
Total	1,627,032,030 28	1,691,440,912 94	1,703,415,335 65	1,730,566,899 72	1,715,861,897 22

Aggregate resources and liabilities of the N

1872.

Resources.	FEBRUARY 27. 1,814 banks.	APRIL 19. 1,843 banks.	JUNE 10. 1,853 banks.	OCTOBER 3. 1,919 banks.	DECEM 1,940
Loans and discounts	$839,665,077 91	$844,902,253 49	$871,531,448 67	$877,197,923 47	$885,65
Bonds for circulation	370,924,700 00	374,428,450 00	377,029,700 00	382,046,400 00	384,45
Bonds for deposits	15,870,000 00	15,169,000 00	15,409,950 00	15,479,750 00	16,39
U. S. bonds on hand	21,323,150 00	19,292,100 00	16,458,250 00	12,142,550 00	10,30
Other stocks and b'ds	22,838,338 80	21,538,914 06	22,270,610 47	23,533,151 73	23,16
Due from red'g agents	89,548,329 93	82,120,017 24	91,564,269 53	80,717,071 30	86,40
Due from nat'l banks	38,282,905 86	36,697,592 81	39,468,323 39	34,486,593 87	42,70
Due from State banks	12,269,822 68	12,299,716 94	13,014,265 26	12,976,878 01	12,00
Real estate, &c	30,637,676 75	30,899,274 98	31,123,843 21	32,276,498 17	33,01
Current expenses	6,265,655 13	7,026,041 23	6,719,794 90	6,310,428 79	8,45
Premiums paid	6,308,821 86	6,544,279 29	6,616,174 75	6,546,848 52	7,09
Cash items	12,143,403 12	12,461,171 40	13,458,753 80	14,916,784 34	13,69
Clearing-house exch'gs	93,154,319 74	114,195,966 36	88,592,800 16	110,086,315 37	90,14
National bank notes	15,552,087 00	18,492,832 00	16,253,560 00	15,787,296 00	19,07
Fractional currency	2,278,143 24	2,143,249 29	2,069,464 12	2,151,747 88	2,27
Specie	25,507,825 32	24,433,899 46	24,256,644 14	10,229,756 79	19,04
Legal tender notes	97,865,400 00	105,732,455 00	122,994,417 00	105,121,104 00	102,92
U. S. cert'fs of deposit	.....	.....	.....	6,710,000 00	12,65
Three per cent. cert'fs.	18,980,000 00	15,365,000 00	12,005,000 00	7,140,000 00	4,18
Total	1,719,415,657 34	1,743,652,213 55	1,770,837,269 40	1,755,857,098 24	1,773,55

1873.

	FEBRUARY 28. 1,947 banks.	APRIL 25. 1,962 banks.	JUNE 13. 1,968 banks.	SEPTEMBER 12. 1,976 banks.	DECEM 1,976
Loans and discounts	$913,265,189 67	$912,064,267 31	$925,557,682 42	$944,220,116 34	$856,81
Bonds for circulation	384,675,050 00	386,763,800 00	388,080,300 00	388,330,400 00	389,38
Bonds for deposits	15,035,000 00	16,235,000 00	15,935,000 00	14,805,000 00	14,81
U. S. bonds on hand	10,436,950 00	9,613,550 00	9,789,400 00	8,824,850 00	8,63
Other stocks and b'ds	22,063,306 20	22,449,146 04	22,912,415 63	23,709,034 53	24,35
Due from red'g agents	95,773,077 10	88,815,557 80	97,143,326 94	96,134,120 66	73,03
Due from nat'l banks	39,483,700 09	38,671,088 63	43,328,792 29	41,413,680 06	40,40
Due from State banks	13,595,679 17	12,883,353 37	14,073,287 77	12,022,873 41	11,18
Real estate, &c	34,023,057 77	34,216,878 07	34,820,562 77	34,661,823 21	35,55
Current expenses	6,977,831 35	7,410,045 87	7,154,211 69	6,985,436 99	8,67
Premiums paid	7,205,259 67	7,559,987 67	7,890,962 14	7,752,843 87	7,98
Cash items	11,761,711 50	11,425,269 00	13,036,482 58	11,433,913 22	12,32
Clearing-house exch'gs	131,383,860 95	94,132,125 24	91,918,526 59	88,926,003 53	62,88
National bank notes	15,998,779 00	19,310,202 00	20,394,772 00	16,103,842 00	21,40
Fractional currency	2,289,680 21	2,198,973 37	2,197,559 84	2,362,775 26	2,28
Specie	17,777,673 53	16,868,808 74	27,950,086 72	19,868,469 45	26,90
Legal tender notes	97,141,909 00	100,605,287 00	106,381,491 00	92,522,663 00	108,71
U. S. cert'fs of deposit	18,460,000 00	18,370,000 00	22,365,000 00	20,610,000 00	24,01
Three per cent. cert'fs.	1,805,000 00	710,000 00	305,000 00	.....	.....
Total	1,839,152,715 21	1,800,303,280 11	1,851,234,860 38	1,830,627,845 53	1,729,36

1874.

	FEBRUARY 27. 1,975 banks.	MAY 1. 1,978 banks.	UNE 26. 1,983 banks.	OCTOBER 2. 2,004 banks.	DECEI 2,027
Loans and discounts	$897,859,600 46	$923,347,030 79	$926,195,071 70	$954,394,791 59	$955,86
Bonds for circulation	389,614,700 00	389,249,100 00	390,284,700 00	383,254,800 00	382,97
Bonds for deposits	14,600,200 00	14,890,200 00	14,890,200 00	14,691,700 00	14,71
U. S. bonds on hand	11,043,400 00	10,152,000 00	10,456,900 00	13,313,550 00	15,29
Other stocks and b'ds	25,305,736 24	25,460,460 20	27,010,727 48	27,807,826 92	28,31
Due from res've ag'ts	101,502,861 58	94,017,603 31	97,871,517 06	83,885,126 94	80,48
Due from nat'l banks	36,624,001 39	41,291,015 24	45,770,715 59	39,695,309 47	48,10
Due from State banks	11,496,711 47	12,374,391 28	12,469,592 33	11,196,611 73	11,65
Real estate, &c	36,043,741 50	36,708,066 39	37,270,876 51	38,112,926 52	39,19
Current expenses	6,998,875 75	7,547,203 05	7,550,125 20	7,658,738 82	5,51
Premiums paid	8,741,028 77	8,680,370 84	8,563,262 27	8,376,659 07	8,62
Cash items	10,269,955 50	11,949,020 71	10,496,257 00	12,296,416 77	14,00
Clearing-house exch'gs	62,768,119 19	94,877,796 52	63,896,271 31	97,383,687 11	112,99
National bank notes	20,003,251 00	20,673,452 00	23,527,991 00	18,450,013 00	22,53
Fractional currency	2,309,919 73	2,187,186 69	2,283,898 92	2,224,943 12	2,39
Specie	33,365,863 58	32,569,969 26	22,326,207 27	21,240,945 23	22,43
Legal tender notes	102,717,563 00	101,692,930 00	103,108,350 00	80,021,946 00	82,60
U. S. cert'fs of deposit	37,235,000 00	40,135,000 00	47,780,000 00	42,825,000 00	33,67
Dep. with U. S. Treas.	.....	.....	91,250 00	20,349,950 15	21,04
Total	1,808,500,529 16	1,867,802,796 28	1,851,840,913 64	1,877,180,942 44	1,902,4

Banks from October, 1863, to October, 1876—Continued.

1872.

Liabilities.	FEBRUARY 27.	APRIL 19.	JUNE 10.	OCTOBER 3.	DECEMBER 27.
	1,814 banks.	1,843 banks.	1,853 banks.	1,919 banks.	1,940 banks.
Capital stock	$464,081,744 00	$467,924,318 00	$470,543,301 00	$479,629,174 00	$482,606,252 00
Surplus fund	103,787,082 62	104,312,525 81	105,181,943 28	110,257,516 45	111,410,248 98
Undivided profits	43,310,344 46	46,428,590 90	50,234,298 32	46,623,784 50	56,762,411 89
Nat'l bank circulation	321,634,675 00	325,305,752 00	327,092,752 00	333,495,027 00	336,289,285 00
State bank circulation	1,830,563 00	1,763,885 00	1,700,935 00	1,567,143 00	1,511,396 00
Dividends unpaid	1,451,746 29	1,561,914 45	1,454,044 06	3,149,749 61	1,356,934 48
Individual deposits	593,645,666 16	620,775,265 78	618,801,619 49	613,290,671 45	598,114,679 26
U. S. deposits	7,114,893 47	6,355,722 95	6,993,014 77	7,853,772 41	7,863,894 93
Dep'ts U. S. dis. officers	5,024,699 44	3,416,371 16	5,463,953 48	4,563,833 79	5,136,597 74
Due to national banks	128,627,494 44	120,755,565 86	132,804,924 02	110,047,347 67	124,218,392 83
Due to State banks	39,025,165 44	35,005,127 84	39,878,826 42	33,789,083 82	34,794,963 37
Notes re-discounted	3,818,686 91	4,225,622 04	4,745,178 22	5,549,431 88	6,545,059 78
Bills payable	6,062,895 11	5,821,551 76	5,942,479 34	6,040,562 66	6,946,416 17
Total	1,719,415,657 34	1,743,652,213 55	1,770,837,269 40	1,755,857,098 24	1,773,556,532 43

1873.

	FEBRUARY 28.	APRIL 25.	JUNE 13.	SEPTEMBER 12.	DECEMBER 26.
	1,947 banks.	1,962 banks.	1,968 banks.	1,976 banks.	1,976 banks.
Capital stock	$484,551,811 00	$487,891,251 00	$490,109,801 00	$491,072,616 00	$490,266,611 00
Surplus fund	114,681,048 73	115,805,574 57	116,847,454 62	120,314,499 20	120,961,267 91
Undivided profits	48,578,045 28	52,415,348 46	55,306,154 69	54,515,131 76	58,375,169 43
Nat'l bank circulation	336,292,459 00	338,163,864 00	338,788,504 00	339,081,799 00	341,320,256 00
State bank circulation	1,368,271 00	1,280,208 00	1,224,470 00	1,188,853 00	1,130,585 00
Dividends unpaid	1,465,993 60	1,462,336 77	1,400,491 90	1,402,547 89	1,269,474 74
Individual deposits	656,187,551 61	616,848,358 25	641,121,775 27	622,685,563 29	540,510,602 78
U. S. deposits	7,044,843 34	7,880,057 73	8,691,001 95	7,829,327 73	7,680,375 26
Dep'ts U. S. dis. officers	5,835,696 60	4,425,750 14	6,416,275 .0	8,098,560 13	4,705,593 36
Due to national banks	134,231,842 95	126,631,926 24	137,856,085 67	133,672,732 94	114,996,666 54
Due to State banks	38,124,803 85	35,036,433 18	40,741,788 47	39,298,148 14	36,598,076 29
Notes re-discounted	5,117,810 50	5,403,643 38	5,515,900 67	5,987,512 36	3,811,487 89
Bills payable	5,672,533 75	7,059,128 39	7,215,157 04	5,480,554 09	7,754,137 41
Total	1,839,152,715 21	1,800,303,280 11	1,851,234,860 38	1,830,627,845 53	1,729,380,303 61

1874.

	FEBRUARY 27.	MAY 1.	JUNE 26.	OCTOBER 2.	DECEMBER 31.
	1,975 banks.	1,978 banks.	1,983 banks.	2,004 banks.	2,027 banks.
Capital stock	$490,859,961 00	$490,077,101 00	$491,003,711 00	$493,765,121 00	$495,802,481 00
Surplus fund	123,497,347 20	125,561,681 23	126,239,308 41	128,958,106 84	130,485,641 37
Other undivided profits	50,236,919 88	54,331,713 13	58,332,965 71	51,484,437 32	51,477,629 33
Nat'l bank circulation	339,602,955 00	340,267,619 00	338,538,743 00	333,225,298 00	331,193,159 00
State bank circulation	1,078,989 00	1,049,286 00	1,009,021 00	964,567 00	860,417 00
Dividends unpaid	1,291,055 63	2,259,129 91	1,242,474 81	3,516,276 99	6,088,845 01
Individual deposits	595,350,334 90	649,286,298 95	622,863,154 44	669,068,995 88	682,846,607 45
United States deposits	7,276,959 87	7,934,422 27	7,322,830 85	7,302,153 58	7,492,307 78
Dep'ts U. S. dis. officers	5,034,624 46	3,297,689 24	3,238,639 20	3,927,828 27	3,579,722 9[illegible]
Due to national banks	138,435,388 39	135,640,418 24	143,033,822 25	125,102,049 93	129,188,671 42
Due to State banks	48,112,223 40	48,683,924 34	50,227,426 18	50,718,007 87	51,629,602 36
Notes re-discounted	3,448,828 92	4,581,420 38	4,436,256 22	4,197,372 25	6,365,652 97
Bills payable	4,275,002 51	4,772,662 59	4,352,560 57	4,950,727 51	5,398,900 83
Total	1,808,500,529 16	1,867,802,796 28	1,851,840,913 64	1,877,180,942 44	1,902,409,638 46

Aggregate resources and liabilities of the

1875.

Resources.	MARCH 1.	MAY 1.	JUNE 30.	OCTOBER 1.	DE
	2,029 banks.	2,046 banks.	2,076 banks.	2,088 banks.	2,
Loans and discounts	$956,485,939 35	$971,835,298 74	$972,926,532 14	$984,691,434 40	$962
Bonds for circulation	380,682,650 00	378,026,900 00	375,127,900 00	370,321,700 00	363
Bonds for deposits	14,492,200 00	14,372,200 00	14,147,200 00	14,097,200 00	13
U. S. bonds on hand	18,062,150 00	14,297,650 00	12,753,000 00	13,989,950 00	16
Other stocks and b'ds	28,268,841 69	29,102,197 10	32,010,316 18	33,505,045 15	31
Due from res've ag'ts	89,991,175 34	80,620,878 75	89,788,903 73	85,701,259 82	81
Due from nat'l banks	44,720,394 11	46,039,597 57	48,513,388 86	47,028,769 18	44
Due from State banks	12,724,243 97	12,094,086 39	11,625,647 15	11,963,768 90	11
Real estate, &c	39,430,952 12	40,312,285 99	40,969,020 49	42,366,647 65	41
Current expenses	7,790,581 86	7,706,700 42	4,992,044 34	7,841,213 05	9
Premiums paid	9,006,880 92	8,434,453 14	8,742,393 83	8,670,091 18	9
Cash items	11,734,762 42	13,122,145 88	12,433,100 43	12,758,872 03	11
Clearing-house exch'gs	81,127,796 39	116,970,819 05	88,924,025 93	75,142,863 45	67
Bills of other banks	18,909,397 00	19,504,640 00	24,261,961 00	18,528,837 00	17
Fractional currency	3,008,592 12	2,702,326 44	2,620,504 26	2,595,631 78	2
Specie	16,667,106 17	10,620,361 64	18,959,582 30	8,050,329 73	17
Legal tender notes	78,508,170 00	84,015,928 00	87,492,895 00	76,458,734 00	70
U. S. cert'fs of deposit	37,200,000 00	38,615,000 00	47,310,000 00	48,810,000 00	31
Due from U. S. Treas	21,007,919 76	21,454,422 29	19,640,785 52	19,686,960 30	19
Total	1,869,819,753 22	1,909,847,891 40	1,913,239,201 16	1,882,209,307 62	1,82

1876.

Resources.	MARCH 10.	MAY 12.	JUNE 30.	OC
	2,091 banks.	2,089 banks.	2,091 banks.	2,0
Loans and discounts	$950,205,555 62	$939,895,085 34	$933,686,530 45	$931
Bonds for circulation	354,547,750 00	344,537,350 00	339,141,750 00	337
Bonds for deposit	14,246,500 00	14,128,000 00	14,328,000 00	14
U. S. bonds on hand	25,910,650 00	26,577,000 00	30,842,300 00	33
Other stocks and bonds	30,425,430 43	30,905,195 82	32,482,805 75	34
Due from reserve agents	99,068,360 35	86,769,083 97	87,989,900 90	87
Due from national banks	42,341,542 67	44,328,609 46	47,417,029 03	47
Due from State banks	11,160,562 15	11,262,193 96	10,989,507 95	12
Real estate, &c	41,937,617 25	42,183,958 78	42,722,415 27	43
Current expenses	8,296,207 85	6,820,573 35	5,025,549 38	6
Premiums paid	10,946,713 15	10,414,347 28	10,621,634 03	10
Cash items	9,517,868 86	9,693,186 37	11,724,592 67	12
Clearing-house exchanges	58,863,182 43	56,806,632 63	75,328,878 84	87
Bills of other banks	18,536,502 00	20,347,964 00	20,398,422 00	15
Fractional currency	3,215,594 30	2,771,886 26	1,987,897 44	1
Specie	29,077,345 85	21,714,594 36	25,218,469 92	21
Legal tender notes	76,768,446 00	79,858,661 00	90,836,876 00	84
U. S. certificates of deposit	30,805,000 00	27,380,000 00	27,955,000 00	29
Due from U. S. Treasurer	18,479,112 79	16,911,680 20	17,063,407 65	16
Total	1,834,369,941 70	1,793,306,002 78	1,825,760,967 28	1,827

anks from October, 1863, to October, 1876—Continued.

1875.

Liabilities.	MARCH 1.	MAY 1.	JUNE 30.	OCTOBER 1.	DECEMBER 17.
	2,029 banks.	2,046 banks.	2,076 banks.	2,088 banks.	2,086 banks.
ital stock	$496,272,901 00	$498,717,143 00	$501,568,563 50	$504,829,769 00	$505,485,865 00
plus fund	131,249,079 47	131,604,608 66	133,169,094 79	134,356,076 41	133,085,422 30
ivided profits	51,650,243 62	55,907,619 95	52,160,104 68	52,964,953 50	59,204,957 81
l bank circulation	324,525,349 00	323,321,230 00	318,148,406 00	316,350,379 00	314,979,451 00
bank circulation	824,876 00	815,229 00	786,844 00	772,348 00	752,722 00
leads unpaid	1,601,255 48	2,501,742 39	6,105,519 34	4,003,534 90	1,353,396 80
idual deposits	647,735,879 69	695,347,677 70	686,478,630 48	664,579,619 39	618,517,245 74
d States deposits	7,971,932 75	6,797,972 00	6,714,328 70	6,507,531 59	6,632,556 67
U. S. dis. officers	5,330,414 16	2,766,387 41	3,459,061 80	4,271,195 19	4,232,550 87
national banks	137,735,121 44	127,280,034 02	138,914,828 39	129,810,681 60	119,843,665 44
State banks	55,294,663 84	53,037,582 89	55,714,055 18	49,918,530 95	47,048,174 56
re-discounted	4,841,600 20	5,671,031 44	4,261,464 45	5,254,453 66	5,257,160 61
yable	4,786,436 57	6,079,632 94	5,758,299 85	6,590,234 43	7,056,583 64
Total	1,869,819,753 22	1,909,[illegible]47,891	1,913,239,201 16	1,882,209,307 62	1,823,469,752 44

1876.

Liabilities.	MARCH 10.	MAY 12.	JUNE 30.	OCTOBER 2.
	2,091 banks.	2,089 banks.	2,091 banks.	2,089 banks.
stock	$504,818,666 00	$500,982,006 00	$500,393,796 00	$499,502,232 00
fund	133,091,739 50	131,795,199 94	131,897,197 21	132,202,282 00
d profits	51,177,031 26	49,039,278 75	46,609,341 51	46,445,215 59
bank circulation	307,476,155 00	300,252,085 00	294,444,678 00	291,544,020 00
k circulation	714,539 00	667,060 00	653,942 00	622,019 00
s unpaid	1,405,829 06	2,325,523 51	6,121,675 30	3,855,533 64
l deposits	620,674,211 05	612,355,096 59	641,432,886 08	651,385,210 19
ates deposits	6,606,394 90	8,493,878 18	7,667,722 97	7,256,801 42
U. S. disbursing officers	4,313,915 45	2,505,273 30	3,392,939 48	3,746,781 58
tional banks	139,407,880 06	127,880,045 04	131,702,164 87	131,535,969 04
ate banks	54,002,131 54	46,706,969 52	51,403,995 59	48,250,111 63
scounted	4,631,882 57	4,653,460 08	3,867,622 24	4,464,407 31
ble	6,049,566 31	5,650,126 87	6,173,006 03	6,154,784 21
l	1,834,369,941 70	1,793,306,002 78	1,825,760,967 28	1,827,265,367 6

History of the coinage act of 1873.*

On April 25, 1870, the Secretary of the Treasury transmitted the following letter to Hon. John Sherman, chairman of the Finance Committee of the Senate:

"TREASURY DEPARTMENT, *April* 25, 1870.

"SIR: I have the honor to transmit herewith a bill revising the laws relative to the Mint, assay-offices, and coinage of the United States, and accompanying report. The bill has been prepared under the supervision of John Jay Knox, Deputy Comptroller of the Currency, and its passage is recommended in the form presented. It includes, in a condensed form, all the important legislation upon the coinage, not now obsolete, since the first mint was established, in 1792; and the report gives a concise statement of the various amendments proposed to existing laws and the necessity for the change recommended. There has been no revision of the laws pertaining to the Mint and coinage since 1837, and it is believed that the passage of the inclosed bill will conduce greatly to the efficiency and economy of this important branch of the Government service.

"I am, very respectfully, your obedient servant,

"GEO. S. BOUTWELL,
"*Secretary of the Treasury.*"

The report and the bill were referred on April 28, 1870, to the Finance Committee of the Senate, and subsequently, on May 2, 1870, five hundred additional copies were ordered to be printed for the use of the Treasury Department. The report says:

"The method adopted in the preparation of the bill was first to arrange in as concise a form as possible the laws now in existence upon these subjects, with such additional sections and suggestions as seemed valuable. Having accomplished this, the bill, as thus prepared, was printed upon paper with wide margin, and in this form transmitted to the different mints and assay-offices, to the First Comptroller, the Treasurer, the Solicitor, the First Auditor, and to such other gentlemen as are known to be intelligent upon metallurgical and numismatical subjects, with the request that the printed bill should be returned with such notes and suggestions as experience and education should dictate. In this way the views of more than thirty gentlemen who are conversant with the manipulation of metals, the manufacture of coinage, the execution of the present laws relative thereto, the method of keeping accounts, and of making returns to the Department, have been obtained with but little expense to the Department and little inconvenience to correspondents. Having received these suggestions, the present bill has been framed, and is believed to comprise within the compass of eight or ten pages of the Revised Statutes every important provision contained in more than sixty different enactments upon the Mint, assay-offices, and coinage of the United States, which are the result of nearly eighty years of legislation upon these subjects."

The amendments proposed by the bill were as follows:

"The new features of the bill now submitted are chiefly: the establishment of a Mint Bureau at the Treasury Department, which shall also have charge of the collection of statistics relative to the precious metals; the consolidation of the office of Superintendent with that of the Treasurer, thus abolishing the latter office, and disconnecting the Mint entirely from the office of Assistant Treasurer; the repeal of the coinage charge, and authorizing the exchange of unparted for refined bars; a reduction in the amount of wastage, and the tolerance (deviation in weight and fineness) in the manufacture of coin; requiring the token coinage to be of one material of uniform value, and to be redeemed under proper regulations when issued in excess, and the expense of its manufacture to be paid from specific appropriations, and not from the gain arising in its manufacture, as heretofore; an entire change in the manner of issuing the silver (subsidiary) coinage: *discontinuing the coinage of the silver dollar;* limiting the amount of silver to be used as alloy, so as to make the gold coinage of uniform color; the destruction of the dies not in use annually; requiring vouchers to pass between the different officers of the Mint in all transfers of bullion or coin; requiring increased bonds from officers of the Mint, and authorizing each officer to nominate his subordinate before appointment; and also making it an offense to increase or diminish the weights used in the Mint."

The report of Mr. Knox [Senate Mis. Doc. No. 132, 41st Cong., 2d Sess.] called special attention to the discontinuance of the silver dollar as a standard, as may be seen from the following paragraph on page 11:

"SILVER DOLLAR—ITS DISCONTINUANCE AS A STANDARD.

"The coinage of the silver dollar-piece, the history of which is here given, is discontinued in the proposed bill. It is by law the dollar unit, and, assuming the value of gold to be fifteen and one-half times that of silver, being about the mean ratio for the past six years, is worth in gold a premium of about 3 per cent. (its value being $103.12)

* Note to a speech of Hon. Abram S. Hewitt, of New York: Congressional Record, August 23, 1876.

nsically more than 7 per cent. premium in our other silver coin, its value thus
7.42. The present laws consequently authorize both a gold-dollar unit and a
lar unit, differing from each other in intrinsic value. The present gold-dollar
ade the dollar unit in the proposed bill, and the silver-dollar piece is discon-
[f, however, such a coin is authorized, it should be issued only as a commer-
, not as a standard unit of account, and of the exact value of the Mexican
ich is the favorite for circulation in China and Japan and other oriental
."

endix to the report contained a copy of the English coinage act of 1870, and
s giving (1) the existing coinage, including the silver dollar; (2) the pro-
age in which the silver dollar was omitted; (3) a metric system of coinage
g the issue of a subsidiary silver coinage consisting of two half dollars con-
u weight and fineness an exact equivalent to the French five-franc piece,
rter dollar and dime with proportionate weight and fineness, which propo-
finally adopted; (4) a table giving a comparison of coinage existing and
A note at the foot of this table states that the silver dollar, half dime, and
piece are omitted in the proposed bill. Subsequently, on June 25, 1870, the
of the Treasury transmitted to the House of Representatives a letter of the
ity Comptroller of the Currency, together with copies of the correspondence
partment with the officers of the different mints, assay-offices, and other ex-
ference to the bill and report previously submitted. [H. R. Ex. Doc. No. 307,
., 2d Sess.]

in its original form, which was transmitted to the correspondents through-
untry for consideration and comment, contained the following section, as ap-
n the manuscript copy at the Treasury Department:

5. *And be it further enacted*, That of the silver coins [the weight of the dollar
84 grains] (now 412½ grains) the weight of the half dollar or piece of fifty
l be 192 grains; and that the quarter dollar and dime [and half dime] shall
tively, one-half and one-fifth [and one-tenth] of the weight of said half-dol-
t the silver coin issued in conformity with the above sections shall be a legal
any one payment of debts for all sums [not exceeding $5, except duties on im-
than $1."

words inclosed in [brackets] of the section as here given are excluded and the
italics included, the section will conform precisely to the section which was
ed to Congress and which passed the Senate on January 9, 1871.

lar of 384 grains was proposed in the rough revision of the bill for the pur-
taining an expression of opinion in reference to the proposed omission of the
ce, and the words "except duties on imports" inserted for the reason that a
n or usage at the custom-house in New York limits the payment of silver
he fractional parts of the dollar, except when the payment to be made is $5
Several gentlemen in their criticisms upon the rough revision of the bill
o this section.

mes Pollock, the Director of the Mint at Philadelphia, said:

1. The reduction of the weight of the whole dollar is approved, and was rec-
d in my annual report of 1861." (Page 10.)

ert Patterson, of Philadelphia, sent to Mr. Knox some notes on the bill sug-
nendments. He called attention to one of these in the following words:

ilver dollar, half-dime, and three-cent piece are dispensed with by this amend-
old becomes the standard money, of which the gold dollar is the unit. Silver
ary, embracing coins from the dime to half dollar; coins less than the dime
per-nickel. The legal tender is limited to necessities of the case, not more
llar for such silver or fifteen cents for the nickels."

nklin Peale, formerly melter and refiner and chief coiner of the Mint at Phil-
recommended the discontinuance of the three and one dollar gold pieces, and
the place of the latter with a proper silver coin to be used as change. Dr.
derman, the present Director of the Mint, said:

n 11 reduces the weight of the silver dollar from 412½ to 384 grains. I can
od reason for the proposed reduction in the weight of this coin. It would be
my opinion, to discontinue its issue altogether. The gold dollar is really the
and measure of value. Having a higher value as bullion than its nominal
silver dollar long ago ceased to be a coin of circulation, and being of no
use whatever, its issue should be discontinued."

nes Ross Snowden, formerly Director of the Mint, said:

that it is proposed to demonetize the silver dollar. This I think unadvisable.
ns below the dollar are now not money in a proper sense, but only tokens. I
e the idea of reducing the silver dollar to that level. It is quite true that the
llar, being more valuable than two half-dollars or four quarter-dollars,
e used as a circulating medium, but only for cabinets and perhaps to supply
sional or local demand; yet I think there is no necessity for so considerable
the dollar to be struck from metal which is only worth ninety-four cents.

When we speak of dollars let it be known that we speak of dollars not demone and reduced below their intrinsic value, and thus avoid the introduction of contu tory and loose ideas of the standards of value."

Mr. George F. Dunning, formerly superintendent of the United States assay-of New York, proposed that the law in regard to the silver coinage should be in the f ing language:

"SEC. 11. *And be it further enacted*, That the silver coins of the United State be a dollar, a half-dollar, a quarter-dollar, a dime or tenth of a dollar, and a hal or twentieth of a dollar; and the standard weight of the silver coins shall be proportion of 384 grains to the dollar, and these coins shall be a legal tende payments not exceeding $5."

The officers of the San Francisco branch mint made the following suggestion

"SEC. 11. Would not the proposed change in the weight of the silver dollar the relative value of all our coinage, affect our commercial conventions, and p impair the validity of contracts running through a long period? Might not th be retained as a measure of value, but the coinage of the piece for circulation continued?"

Mr. E. B. Elliot, of the Treasury Department, gave a complete history of th dollar, and suggested the issue of a commercial dollar of nine-tenths fineness, a taining of pure silver just 25 grams, in place of the then existing silver dollar grains; the proposed silver dollar being almost the exact equivalent of the silv tained in the older Spanish-Mexican pillared dollar, established in 1704 by procla of Queen Anne as a legal tender of payment and accepted as par of exchange British colonies of North America at the rate of fifty-four pence sterling to the or four and four-ninths dollars to the pound sterling.

On December 19, 1870, the bill was reported from the Finance Committee Senate and printed with amendments.

On January 9, 1871, in accordance with previous notice, the bill came before t ate, and was discussed during that day and the following day by Senators Sh Sumner, Bayard, Stewart of Nevada, Williams, Casserly, Morrill, and othe passed the Senate on the 10th by a vote of 36 yeas to 14 nays.

On January 13, 1871, on motion of Hon. William D. Kelley, the Senate bi ordered to be printed. On February 25, 1871, Mr. Kelley, the chairman of th mittee on Coinage, reported the bill back with an amendment in the nature of a tute, when it was again printed and recommitted. Mr. Kelley again, on March introduced the bill in the Forty-second Congress, when it was ordered to be and referred to the Committee on Coinage, when appointed.

On January 9, 1872, the bill was reported by Mr. Kelley, chairman of the C Committee, with a recommendation that it pass. The bill was read and discu length by Messrs. Kelley, Potter, Garfield, Maynard, Dawes, Holman, and other Kelley, in the opening speech, said:

"The Senate took up the bill and acted upon it during the last Congress a it to the House; it was referred to the Committee on Coinage, Weights, and M and received as careful attention as I have ever known a committee to bestow measure.

* * * * * * *

"We proceeded with great deliberation to go over the bill, *not only section by but line by line and word by word;* the bill has not received the same elaborate co ation from the Committee on Coinage of this House, but the attention o member was brought to it at the earliest day of this session; each member pro copy of the bill, and there has been a thorough examination of the bill again. gressional Globe, volume 100, page 322.)

Mr. Kelley, on the same day, also said:

"There are one or two things in this bill, I will say to the gentleman fr York, with his permission, which I personally would like to modify; that is t would like to follow the example of England, *and make a wide difference* betw silver and gold coinage. * * *

"I would have liked to have made the gold dollar uniform with the French of weights, taking the gram as a unit." (Page 323, volume 100.)

On January 10, 1872, the bill, after considerable discussion, was again recom and on February 9, 1872, it was again reported from the Coinage Committee Samuel Hooper, printed and recommitted, and on February 13, 1872, reported Mr. Hooper with amendments, printed, and made the special order for March until disposed of.

On April 9, 1872, the bill came up in the House for consideration. Mr. Hoo carefully prepared speech of ten columns, explained the provisions of each se the bill. In this speech (page 2306, volume 102 of the Congressional Globe)

"Section 16 re-enacts the provisions of the existing laws defining the silver co their weights, respectively, except in relation to the silver dollar, which is red weight from 412½ to 384 grains, thus making it a subsidiary coin in harmony

is of less denomination, to secure its concurrent circulation with them. The
ar of 412½ grains, by reason of its bullion or intrinsic value being greater
ominal value, long since ceased to be a coin of circulation, and is melted by
urers of silverware. It does not circulate now in commercial transactions
country, and the convenience of these manufacturers in this respect can bet-
: by supplying small stamped bars of the same standard, avoiding the useless
f coining the dollar for that purpose."
ughton, of the Coinage Committee, also made a speech of seven columns, in
says:
lver coins provided for are the dollar, 384 grains troy, the half-dollar, quarter-
d dime, of the value and weight of one-half, one-quarter, and one-tenth of
, respectively; and they are made a legal tender for all sums not exceeding
one payment. The silver dollar, as now issued, is worth for bullion three
ourth cents more than the gold dollar, and seven and one-fourth cents more
half dollars; having a greater intrinsic and nominal value, it is certain to be
n from circulation whenever we return to specie payment, and to be used
anufacture and exportation as bullion."
ter, in commenting upon the bill, says:
peaker, this is a bill of importance. When it was before the House in the
: of this session I took some objections to it which I am inclined now to
view of all the circumstances, were not entirely well founded, but after
flection I am still convinced that it is a measure which it is hardly worth while
dopt at this time. * * * This bill provides for the making of changes in
tender coin of the country, and for substituting as legal-tender coin *of only
instead as heretofore of two*. I think myself this would be a wise provision,
legal-tender coins, except subsidiary coin, *should be of gold alone;* but why
legislate on this now, when we are not using either of those metals as a cir-
nedium?
ill provides also *for a change in respect of the weight and value of the silver*
ich I think is a subject which, when we come to require legislation about it
ll demand at our hands very serious consideration, and which, as we are not
h coins for circulation now, seems at this time to be an unnecessary subject
ich to legislate." (Page 2310, volume 102.)
ley also said:
I to ask the gentleman who has just spoken (Mr. Potter) if he knows of any
nt in the world which makes its subsidiary coinage of full value. The silver
ngland is 10 per cent. below the value of gold coin, and, acting under the
the experts of this country and of England and France, Japan has made her
age within the last year 12 per cent. below the value of gold coin, and for
n: *It is impossible to retain the double standard. The values of gold and silver*
fluctuate. You cannot determine this year what will be the relative values
d silver next year. They were 15 to 1 a short time ago; they are 16 to 1

all experience has shown that you must have one standard coin which shall
tender for all others, and then you may promote your domestic convenience
a subsidiary coinage of silver, which shall circulate in all parts of your
s legal tender for a limited amount, and be redeemable at its face value by
ernment. But, sir, I again call the attention of the House to the fact that
men who oppose this bill insist upon maintaining a silver dollar worth three
alf cents more than the gold dollar, and worth seven cents more than two
rs, and that so long as those provisions remain you cannot keep silver coin
ntry."
27, 1872, the bill was again called up by Mr. Hooper, for the purpose of
n amendment in the nature of a substitute, and the bill, as amended, passed
-yeas 110, nays 13.
evious to the passage of the bill Mr. McNeeley, of the Coinage Committee,

ember of the Committee on Coinage, Weights, and Measures, having care-
mined every section and line of this bill, and generally understanding the
fore us, I am satisfied that the bill ought to pass." (Page 3883, volume 104.)
stitute reported by Mr. Hooper and passed by the House, so far as it refers
coinage, was identical with the bill previously reported from the Coinage
e by him. It was also identical with the bill introduced by Mr. Kelley, with
exception of the provision authorizing the coinage of a silver dollar weigh-
ains. The bill of Mr. Kelley, so far as it related to the silver coinage, was
with the bill which was prepared at the Treasury Department, and which
d the Senate, excepting that the latter bill made the silver coin a legal tender
ns less than $1, while the bill of Mr. Kelley made the silver coins a legal tender
ny one payment.

The bill was again printed in the Senate on May 29, 1872, and referred to the Financ Committee. Senator Sherman, in reporting it back on December 16, 1872, said:

"This bill has, in substance, passed both houses, except that the Senate bill enlarge and increased the salaries of the officers of the Mint; it was passed by the Senate a the session of the last Congress, went to the House, and now, somewhat modified, ha passed the House at this Congress, so that the bill has practically passed both hous of Congress. The Senate Committee on Finance proposed a modification of only single section; but as this is not the same Congress that passed the bill in the Senat I suppose it will have to go through the form of a full reading unless the Senate a willing to take it on the statement of the committee, the Senate already havin debated it and passed it." (Page 203, volume 106, third session Forty-second Congress

After further debate, on motion of Mr. Cole, the bill was printed in full with amen ments.

On January 7, 1873, it was again reported with amendments and again printed fo the information of the Senate. It passed that body on January 17, 1873, after a di cussion occupying nineteen columns of the Congressional Globe. In the course of th debate Senator Sherman said:

"This bill proposes a silver coinage exactly the same as the French, and what ar called the associated nations of Europe, who have adopted the international standar of silver coinage; that is, the dollar (two half-dollars) provided for by this bill is th precise equivalent of a five-franc piece. It contains the same number of grams o silver, and we have adopted the international gram instead of the grain for the stan ard of our silver coinage. The trade-dollar has been adopted mainly for the benefit o the people of California and others engaged in trade with China.

"That is the only coin measured by the grain instead of by the gram. The intrinsi value of each is to be stamped upon the coin. The Chamber of Commerce of Ne York recommended this change, and it has been adopted, I believe, by all the learne societies who have given attention to coinage, and has been recommended to us, believe, as the general desire. That is embodied in these three or four sections o amendment to make our silver coinage correspond in exact form and dimensions an shape and stamp with the coinage of the associated nations of Europe, who hav adopted an international silver coinage." (Page 672, volume 106, third session Forty second Congress.)

The bill was sent to the House, and on January 21, 1873, on motion of Mr. Hooper it was again printed with amendments, and subsequently committees of conferenc were appointed, consisting of Messrs. Hooper, Houghton, and McNeely, of the House and Senators Sherman, Scott, and Bayard, of the Senate. The reports of the com mittees of conference were agreed to, and the bill became a law on February 12, 1873 substantially as originally prepared at the Treasury.

The bill as prepared at the Treasury omitted the silver-dollar piece, and the repor stated the fact of its omission three different times, and gave the reasons therefo The silver-dollar piece was omitted from the bill as it first passed the Senate. It wa also omitted from the bills reported by Mr. Kelley; but in the bills reported by Mr Hooper a new silver dollar was proposed equal in weight (384 grains) to two of th half-dollars then authorized.

The Senate substituted a trade-dollar weighing 420 grains in place of the dollar o 384 grains, in accordance with the wishes of the dealers in bullion upon the Pacifi coast, that being considered by them as the most advantageous weight for a coin to b used for shipment to China and Japan.

The weight of the subsidiary silver coin was increased about ½ per cent. in value, mak ing the half-dollar, quarter-dollar, and dime, respectively, of the weight of 12½ grams, 6 grams, and 2½ grams, or precisely one-half, one-quarter, and one-tenth, respectively, o the weight of the French five-franc piece. All of said coins were made a legal tender i nominal value for any amount not exceeding $5 in any one payment. The bill wa read in full in the Senate several times, and the record states on January 9, 1872, tha it was read in the House. It was undoubtedly read at other times. The bill wa printed separately eleven times, and twice in reports made by the deputy comptroll of the currency, thirteen times in all, by order of Congress. It was considered a length by the Finance Committee of the Senate and the Coinage Committee of th House during five different sessions, and the debates upon the bill in the Senate occu pied sixty-six columns of the Globe, and in the House seventy-eight columns of th Globe.

The Secretary of the Treasury called the special attention of Congress to the bill in his annual reports for 1870, 1871, and 1872. In his report of 1872, he says:

"In the last ten years the commercial value of silver has depreciated about 3 pe cent. as compared with gold, and its use as a currency has been discontinued by Ger many and by some other countries. The financial condition of the United States ha prevented the use of silver as currency for more than ten years, and I am of opinio that upon grounds of public policy no attempt should be made to introduce it, bu

at the coinage should be limited to commercial purposes, and designed exclusively r commercial uses with other nations.

"The intrinsic value of a metallic currency should correspond to its commercial alue, or metal should be used for the coinage of tokens redeemable by the Governent at their nominal value. As the depreciation of silver is likely to continue, it is mpossible to issue coin redeemable in gold without ultimate loss to the Government; or when the difference becomes considerable the holders will present the silver for edemption and leave it in the hands of the Government, to be disposed of subsequently at a loss.

"Therefore, in renewing the recommendations heretofore made for the passage of the Mint bill, I suggest such alterations as *will prohibit the coinage of silver for circulation in his country*, but that authority be given for the coinage of a silver dollar that shall be s valuable as the Mexican dollar, and to be furnished at its actual cost."

As a final answer to the charge that the bill was passed surreptitiously, I append, first, a copy of the section in reference to the issue of silver coins as printed in the report of the Treasury Department, and as passed by the Senate; second, a copy of the section as reported by Mr. Kelley; third, a copy of the section as reported by Mr. Hooper; fourth, a copy of the section as finally passed by the Senate and agreed upon by the conference committee.

The following section was printed in the two reports of John Jay Knox, deputy comptroller of the currency, to Congress; also in Senate bill 859, Forty-first Congress, second session, April 28, 1870; in Senate bill 859, December 19, 1870, and January 11, 1871, third session, Forty-first Congress, as reported by Mr. Sherman:

"SEC. 15. *And be it further enacted*, That of the silver coins, the weight of the half-dollar, or piece of fifty cents, shall be 192 grains; and that of the quarter-dollar and dime shall be, respectively, one-half and one-fifth of the weight of said half-dollars; that the silver coin issued in conformity with the above section shall be a legal tender in any one payment of debts for all sums less than $1."

The following section was printed in Senate bill 859, Forty-first Congress, third session, February 25, 1871, and House bill No. 5, Forty-second Congress, first session, March 9, 1871, as reported by Mr. Kelley:

"SEC. 15. *And be it further enacted*, That of the silver coins, the weight of the half-dollar, or piece of fifty cents, shall be 192 grains; and the quarter-dollar and dime shall be, respectively, one-half and one-fifth of the weight of said half-dollar; which coins shall be a legal tender, at their denominational value, for any amount not exceeding $5 in any one payment."

The following section was printed in House bill No. 2934, May 29, 1872; House bill No. 1427, February 9, 1872, and February 13, 1872, Forty-second Congress, second session, as reported by Mr. Hooper:

"SEC. 16. That the silver coins of the United States shall be a dollar, a half-dollar or fifty-cent piece, a quarter-dollar or twenty-five-cent piece, and a dime or ten-cent piece; and the weight of the dollar shall be 384 grains; the half-dollar, quarter-dollar, and the dime shall be, respectively, one-half, one-quarter, and one-tenth of the weight of said dollar; which coins shall be a legal tender, at their denominational value, for any amount not exceeding $5 in any one payment."

The following section was printed in House bill No. 2934, December 16, 1872, January 7, 1873, and January 21, 1873, Forty-second Congress, third session, as reported by Mr. Sherman:

"That the silver coins of the United States shall be a trade-dollar, a half-dollar or fifty-cent piece, a quarter-dollar or twenty-five-cent piece, a dime or ten-cent piece; and the weight of the trade-dollar shall be 420 grains troy; the weight of the half-dollar shall be 12½ grams; the quarter-dollar and the dime shall be, respectively, one-half and one-fifth of the weight of said half-dollar; and said coins shall be a legal tender at their nominal value for any amount not exceeding $5 in any one payment."

The following section was contained in all of the different bills and the coinage act of 1873:

"SEC. 18. *And be it further enacted*, That no coins, either of gold, silver, or minor coinage, shall hereafter be issued from the mint other than those of the denominations, standards, and weights herein set forth."

Copies of the different bills may be obtained at the document-room of the Senate.

Names and compensation of officers and clerks in the office of the Comptroller of the Curr

Name.	Grade.	Sal
John Jay Knox	Comptroller	$
John S. Langworthy	Deputy comptroller	1
J. Franklin Bates	Chief of divison	1
John W. Magruder	do	1
John D. Patten, jr	do	1
Edward Wolcott	do	1
Edward S. Peck	Superintendent	2
Watson W. Eldridge	Teller	2
Frank A. Miller	Principal book-keeper	2
Theodore O. Ebaugh	Assistant book-keeper	2
F. A. Simkins	Stenographer	1
Fernando C. Cate	Fourth class	1,
Nathaniel O. Chapman	do	1,
William Elder	do	1,
William B. Greene	do	1,
John W. Griffin	do	1,
George W. Martin	do	1,
Charles H. Norton	do	1,
William Sinclair	do	1,
George H. Wood	do	1,
Charles E. Brayton	Third class	1,
James C. Brown	do	1,
Charles H. Cherry	do	1,
William H. Glascott	do	1,
John A. Hebrew	do	1,
John A. Kayser	do	1,
George T. May	do	1,
Washington K. McCoy	do	1,
Edward Myers	do	1,
Charles Scott	do	1,
William D. Swan	do	1,
Edgar C. Beaman	Second class	1,
David B. Brenner	do	1,
Isaac C. Miller	do	1,
Edward W. Moore	do	1,
Edmund E. Schreiner	do	1,
Erskine M. Sunderland	do	1,
Charles J. Stoddard	do	1,
William H. Walton	do	1,
Frederick Widdows	do	1,
Noah Hayes	First class	1,
Edward McCauley	do	1,
John J. Patton	do	1,
Arthur M. Wheeler	do	1,
Julia R. Donoho	do	1,
Sarah F. Fitzgerald	do	1,
Mary L. McCormick	do	1,
Margaret L. Simpson	do	1,
James D. Burke	Messenger	
Philo Burr	do	
J. Eddie De Saules	do	
Charles McC. Taylor	do	
Silas Holmes	Watchman	
William H. Romaine	do	
Charles B. Hinckley	Laborer	
Thomas Jackson	do	
R. Le Roy Livingston	do	
Eliza M. Barker	Female clerk	
Eva C. Bates	do	
Harriet M. Black	do	
Cassandra A. Bishop	do	
Margaret L. Browne	do	
Mary L. Conrad	do	
Mary Crosby	do	
Louisa Campbell	do	
Virginia Clarke	do	
Cornelia M. Davidson	do	
Margaret F. Dewar	do	
Jane A. Dorr	do	
Flora M. Fleming	do	
Julia A. Greer	do	

Names and compensation of officers and clerks, &c.—Continued.

Name.	Grade.	Salary.
rde	Female clerk	$900
Hutchinson	do	900
ennedy	do	900
Knowlton	do	900
ammerer	do	900
ayette	do	900
rvin	do	900
Miller	do	900
lassey	do	900
forrill	do	900
iver	do	900
ennock	do	900
ole	do	900
a	do	900
aney	do	900
eed	do	900
ardson	do	900
Snead	do	900
Stockdale	do	900
urgus	do	900
. Tiffey	do	900
wnsend	do	900
unders	do	900
ummers	do	900
Walker	do	900
ey	do	900

of the Office of Comptroller of the Currency for the fiscal year ending June 30, 1876.

dies, plates, printing, &c	$248,000 00
	122,605 95
	370,605 95

ingent expenses of the Office are not paid by the Comptroller, but from the general appro- contingent expenses of the Treasury Department; and as separate accounts are not kept rent Bureaus, the amount cannot be stated.

REPORT OF THE DIRECTOR OF THE MINT.

REPORT

OF

THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT,
OFFICE DIRECTOR OF THE MINT,
October 20, 1876.

: In compliance with the provisions of the coinage act of 1873, e the honor to submit the following report of the operations of the and assay-offices for the fiscal year ended June 30, 1876.

amounts of gold and silver deposits and purchases, coins struck, ars manufactured, were as follows:

Deposits and purchases.

eposits	$57,480,270 50
leposits and purchases	28,515,702 79
Total amount received and operated upon	85,995,973 29

lucting redeposits, (bars made and issued by one institution and ted at another,) the deposits were:

	$41,943,285 42
	24,574,551 81
Total	66,517,837 23

Coinage.

	Pieces.	Value.
	1,949,468	$38,178,962 50
(trade-dollars)	6,132,050	6,132,050 00
(subsidiary coin)	64,104,950	12,994,452 50
	14,915,000	260,350 00
Total	87,101,468	57,565,815 00

Bars.

old	$3,520,454 40	
ted gold	8,514,233 22	
		$12,034,687 62
lver	6,213,306 79	
ted silver	2,071,480 30	
g	11,050 68	
		8,295,837 77
Total gold and silver		20,330,525 39

distribution of the gold and silver bullion deposited and pur- d, including redeposits, was as follows:

	Gold deposits.	Silver deposits and purchases.	Total.
Mint at Philadelphia	$8,497,720 13	$5,896,104 93	$14,393,825 06
Mint at San Francisco	35,054,628 74	10,962,784 97	46,017,413 71
Mint at Carson	3,175,046 92	5,049,290 04	8,224,336 96
Mint at Denver	745,676 47	6,031 00	751,707 47
Assay-office at New York	9,943,661 70	6,599,821 10	16,543,482 80
Assay-office at Boise	63,536 54	1,670 75	65,207 29
Total	57,480,270 50	28,515,702 79	85,995,973 29

The coinage at the different mints during the fiscal year was as follows:

Description.	Pieces.	Value.
Mint at Philadelphia:		
Gold coinage	422,265	$8,260,937 50
Silver coinage, (trade-dollars)	280,050	280,050 00
Silver coinage, (subsidiary coin)	29,022,950	6,320,452 50
Minor coinage	14,915,000	260,350 00
Total	44,640,265	15,121,790 00
Mint at San Francisco:		
Gold coinage	1,375,600	27,036,500 00
Silver coinage, (trade-dollars)	4,523,000	4,523,000 00
Silver coinage, (subsidiary coin)	22,504,000	4,430,000 00
Total	28,402,600	35,989,500 00
Mint at Carson:		
Gold coinage	151,603	2,881,525 00
Silver coinage, (trade-dollars)	1,329,000	1,329,000 00
Silver coinage, (subsidiary coin)	12,578,000	2,244,000 00
Total	14,058,603	6,454,525 00
Total coinage	87,101,468	57,565,815 00

The bars made and issued at the mints and assay-offices were as follows:

	Gold.		Silver.			Total.
	Fine.	Unparted.	Fine.	Unparted.	Sterling.	
Mint at Philadelphia	$37,520 01		$86,052 48			$123,572 49
Mint at San Francisco		$7,707,326 84	113,794 09	$1,460,650 35		9,281,771 28
Mint at Carson			904,453 65	603,144 30		1,507,597 95
Mint at Denver		743,549 84		6,014 90		749,564 74
Assay-office at New York	3,482,934 39		5,109,006 57		$11,050 68	8,602,991 64
Assay-office at Boise		63,356 54		1,670 75		65,027 29
	3,520,454 40	8,514,233 22	6,213,306 79	2,071,480 30	11,050 68	20,330,525 39

Compared with the previous year, there was an increase of $14,327,686 in the amount of gold operated upon, $10,211,296.72 in the amount of silver operated upon, $4,624,997.50 in gold coinage, and $9,056,134.50 in silver coinage.

The expenses of the mints and assay-offices for the year were	$1,495,815 59
The earnings were	479,771 19
Seigniorage or gain by coinage of subsidiary silver	1,724,181 26
Seigniorage on minor coins	188,494 00
Total earnings and seigniorage	2,392,426 45

INCREASE OF COINAGE.

Nearly half of the month of July last was occupied in completing the annual settlement of accounts, and coining operations did not get fully under way until toward the close of that month.

Immediately after the passage of the appropriation bills you directed that the mints should be run to their utmost capacity, in order to execute with promptness the laws in reference to the issue of the silver coinage.

The superintendents of the mints were instructed accordingly, and the officers and employés responded with alacrity and zeal. Notwithstanding the employés have been required to work, in addition to the regular day's work of eight hours, as many extra hours as they could endure, not a single word of complaint has been heard from any source.

The silver coinage during the months of August and September of the current fiscal year has largely exceeded in amount that of any corresponding period of time in the history of the Mint. The coinage of trade-dollars was $1,082,200, and of subsidiary silver $4,398,210. The gold coinage during the same period was $8,675,100, and the minor coinage $18,450. The silver coinage was at the rate of $32,882,460 per annum. The largest silver coinage in any year preceding the establishment of this bureau was in 1853, immediately after the change of the standard, and amounted to $9,077,571.

There has been some disposition to question the necessity for increased appropriations for the support of the mints. The extraordinary coinage referred to should be a sufficient answer to the same.

It is proper to state here that in the German Empire, where a new coinage has been in progress since 1872, eight mints have been and still are employed, while we have but three at which coinage is executed.

Should any laws be enacted at the approaching session of Congress contemplating the issue of silver in any other mode than the redemption of fractional currency and in exchange for gold coin, the necessity of providing for the coining of silver at the New Orleans mint is respectfully submitted for your consideration. That establishment could be put in condition for such coining in about three months, and at an expense of about $75,000. This could be done to meet the present requirements, and postpone for a time the establishment of a mint for the coinage of gold and silver at a convenient point in the Mississippi Valley.

MANUFACTURE OF MEDALS AND DIES.

During the year 18,640 medals were struck and 1,843 dies manufactured at the Philadelphia mint. The increased coinage of silver has heavily taxed the capacity of the engraving department in furnishing a sufficient number of dies to insure a creditable appearance to the coin issued. New specimen-dies for the silver coinage are in course of preparation. The best artistic skill has been secured, and every effort is being made to bring this branch of minting operations to a high standard of excellence.

COINAGE OF FOREIGN COUNTRIES.

Recent assays made at the Philadelphia mint of Belgian twenty-franc gold and five-franc silver pieces exhibited an exact correspondence with the legal standard of fineness. Assays made at the same mint of Russian gold coinage showed a close approximation to the legal standard of that country.

The gold coinage of the British mint during the calendar year 1875 amounted to £258,120, ($1,256,140.98,) and the coinage of silver, £597,540 17*s.* 1*d.*, ($2,907,932.56.) In relation to the small amount of gold coined, the interesting report of the deputy master of the royal mint for that year (1875) makes the following statement:

"The gold coinage of the year, as will be seen from the above figures, has been inconsiderable, and has been confined to half-sovereigns, which were the coins most required when the Bank of England resumed the importation of gold bullion into the mint in the month of November.

"I may mention, however, in this place, that the importation of gold continued until the close of January last, when the amount sent in for coinage had reached a total of more than £6,250,000. The supension of the gold coinage for a period of more than a year, namely, from September, 1874, to November, 1875, is no doubt mainly attributable to the fact that during the latter year no less a sum than £2,726,000 in Australian gold coin was sent in to the Bank of England, as against £1,972,000 in 1874, and that the issue of this coin, which is equally available with English sovereigns for circulation in this country, obviated the necessity for a coinage of a like amount in London."

At the request of the Japanese government, made through the Department of State, and by your instructions, assays have been made at the Philadelphia mint of samples from the reserved or pyx gold and silver pieces, of the coinage of the imperial mint at Osaka for the fiscal year ended June 30, 1876. The results show a close correspondence with the Japanese assays and to the legal standard.

Detailed information in relation to the amount of gold and silver and paper currency, respectively, of various countries will be found in the several documents referring to the same in the appendix.

MINOR COINAGE FOR VENEZUELA.

At the request of the Venezuelan government, and in conformity with an act of Congress entitled "An act authorizing coinage to be executed at the mints of the United States for foreign countries," approved January 29, 1874, preparations are being consummated at the mint in Philadelphia to coin for that government 12,000,000 nickel-copper pieces, amounting to the sum of 150,000 venezolanos, (dollars.) The capacity of the mints of the United States being heavily taxed in manufacturing the large amount of subsidiary coin required to redeem the fractional currency, the planchets for the Venezuelan coin will be prepared by private parties, and received at the mint, subject to assay, ready for the coining presses. This arrangement will prevent any interference with our own coinage, as the capacity of the Philadelphia mint for striking pieces slightly exceeds that of the preparatory operations which the metals undergo before they are ready to be coined.

AUTOMATIC BALANCES.

The subsidiary silver coins not being singly adjusted by hand, as are the gold coins and trade-dollars, and as a safeguard against any pieces being made and issued which might be outside the legal tolerance for weight, an appropriation was obtained at the last session of Congress for the purpose of procuring automatic assorting and adjusting balances, to be employed in testing the weight of the subsidiary coin. Arrangements have been made for importing these balances, and they will be placed in operation at an early day. A new engine has been contracted

for, to supersede the one now furnishing power to the press-room in the mint at Philadelphia, which by long use has become too unreliable to depend upon in meeting the exigencies of the requirements for large amounts of coin. Other improvements in the machinery have been made or are in contemplation; but in order to insure an efficient mechanical working of our mints, and to keep the execution of the national coinage fully on a par with that of the mints of Europe, it would be advisable that an experienced and competent practical machinist should visit the principal European mints, with a view of introducing in our own country any improvements which may have been made in minting operations by foreign governments. Such a visit and inspection in 1834 resulted in the introduction into the mints of this country of many decided and advantageous improvements both in machinery and processes.

PREPARATIONS FOR MELTING AND ASSAYING BULLION AT HELENA AND AT NEW ORLEANS.

At the last session of Congress, appropriations having been made for fitting up the assay-office at Helena, Mont., and conducting the operations of melting and assaying, and also at New Orleans, in the building formerly used as a coinage mint, the necessary preparations for these purposes have been in progress since the approval of the act, and it is expected that assaying will be commenced at New Orleans in the course of a month, and at Helena before the close of the present year.

THE SILVER MARKET AT SAN FRANCISCO.

For nearly three months past there has been an active demand for silver at San Francisco, for export to China and Japan, both on American and British account, and the price realized has been above the London rate. Bullion was formerly shipped from San Francisco to China by way of London; the change has been brought about principally through the facilities afforded by the establishment, a few years since, of steamship communication between San Francisco, Yokohama, and Hong-Kong, by which there is a material saving of time. With respect to oriental markets, the effect has been to place San Francisco quite upon an equality with London.*

DOMESTIC PRODUCTION OF THE PRECIOUS METALS.

From the most authentic sources of information which could be procured, it has been ascertained that the domestic production of gold and silver for the fiscal year was about eighty-five and a quarter million dollars, of which amount forty-six and three-quarter millions were gold, and thirty-eight and a half millions silver.

MONEY STATISTICS.

In my last annual report an estimate was made of the stock of gold and silver coin in the United States. This estimate was based upon

* The bullion shipments from San Francisco to China from January 1 to October 26, 1876, have been as follows:

Trade-dollars	$4,255,378
Mexican dollars	1,820,040
Fine silver bars	2,055,575
Gold coin	191,093
Total	8,322,086

information derived from the best attainable sources, and fixed the amount as about $142,000,000, of which some $12,000,000 was probably silver. Taking this estimate as a basis, we have: amount of gold coin June 30, 1875, $130,000,000; adding to this the product of the mines for 1876, $46,750,000, and importations, $7,992,000, furnishes $184,742,000; deducting the exports, $31,177,000, and about $2,000,000 consumed in the arts and manufactures, leaves a net balance of about $151,565,000 gold in the country at the close of the fiscal year, June 30, 1876. The estimated amount of silver coin June 30, 1875, was about $12,000,000; importations during 1876, $7,942,000; product of the mines, $38,500,000; giving a gross amount of $58,442,000, from which deduct exportations, $25,329,000, and amount employed in manufactures, $3,000,000, leaves $30,113,000 as our stock of silver coin and bullion June 30, 1876—a total amount of both gold and silver coin and bullion of $181,678,000. This increase during the year of about $39,000,000 in the national coin is gratifying, in view of the future resumption of specie payments and the fulfillment of the laws in relation to the same.

CHANGE IN THE RELATIVE VALUE OF GOLD AND SILVER.

The average relative value of gold and silver from the establishment of the money-system of the United States in 1792 down to the year 1870 was about as 1 to $15\frac{1}{2}$, from which ratio there were no important variations, except that in 1859 silver appreciated nearly five per cent., as compared with its relative value to gold in 1843. In 1760 the relative value of gold and silver was as 1 to 14.29; in 1781, 1 to 13.33; and in 1809, 1 to 16.25; or a change of $21\frac{9}{10}$ per cent. Taking 1781 as the year of the highest relative value of silver since 1760, and the average of the first seven months of 1876 as the lowest within a period of 95 years, shows a change of 34 per cent. in the relative value of the two metals. In 1849 the ratio was as 1 to 15.78, and in 1859, 1 to 15.19, representing a change of $3\frac{8}{10}$ per cent. This covered the period of an extraordinary addition to the world's supply of gold from the mines of California and Australia. That the change in relative value was not greater than this appears to be conclusive that either there existed a vacuum for the absorption of gold or that it is naturally more unvarying in value than silver. Evidences of an approaching important alteration became apparent in 1872, or immediately after a change from a silver to a gold standard by the German Empire had been definitely determined upon. This change progressed very gradually during the years 1872, 1873, and 1874, became marked in 1875, and during the first seven months of 1876 was so great as to be without a parallel in modern times. At one time in July of this year, the commercial relation of the two metals was as 1 to 20.17.* Since the last-named date there has been a gradual recovery, the price at present, October 20, 1876, being $103\frac{58}{100}$ cents per standard ounce, corresponding to a ratio of 1 to 17.96. The large purchases of silver by the United States no doubt had a very decided effect in arresting the decline and also in promoting the recovery in price which has since taken place. If the substitution of silver coin for the fractional currency had not been undertaken in this country, the price of silver would no doubt have fallen lower than it did in July last, and its appreciation since then been less than it has been.

* This temporary and exceptional ratio of 1 to 20.17 in July, 1876, compared with that of 1 to 13.33, the average during 1781, showed a change in relative value of $51\frac{3}{10}$ *per cent.* in a period of 96 years, during which there were various fluctuations.

The change in the relative value of the precious metals is not, however, due altogether to the depreciation of silver, there evidently having been during the same period, 1871 to 1876, an appreciation of gold; but it is slight compared with the depreciation of silver. In making this statement in reference to gold, I am aware that nearly all the prominent authorities in Europe, including the highly intelligent British commission which recently examined and reported on this subject, treat the change in the relative valuation of gold and silver as being solely a depreciation of silver. The new gold coinage of Germany, which commenced in 1872, now amounts to more than $337,000,000 in our money terms. While this coinage has been in progress, Austria and the Netherlands, countries of the silver standard, have each coined gold for the purpose of regulating and conducting foreign exchanges, and France has largely increased her stock of that metal. I cannot but think that the demand for gold by these countries and the Scandinavian States, in which there has been recently a change to the gold standard, exceeded the supply available for coinage from the mines of the world, and to a sufficient extent to produce a slight advance in its value.

The dividing-line between the depreciation of silver and the appreciation of gold cannot be accurately determined; but it is very clear that the change in the relative value of the two metals has been principally caused by depreciation of silver. The causes which effected this unexampled change were stated and discussed in my previous reports; but they may be summarized in the order of their importance in producing the decline, as follows: First, the change from the silver to the gold standard by the German Empire and the Scandinavian States; second, the use of a forced paper currency in Russia, Austria, and some other countries; third, diminished demand for export to the Indies and China; fourth, the limitation placed on the coinage of silver by countries of the double standard; fifth and last, increased production of that metal.

The alteration in the relative value of the two metals shows conclusively that their exchange or purchasing power is due, in a greater degree, to their use as money, than has heretofore been generally conceded, and this point must not be lost sight of in considering their probable future relative value.

REVIEW OF THE SEVERAL PROPOSITIONS FOR THE COINAGE OF LEGAL TENDER SILVER DOLLARS UNDER A DOUBLE STANDARD, &C.

The decline in the value of silver and the approach of the time fixed by law for specie resumption has led to a proposition for the restoration of the silver dollar of 412½ grains, with unrestricted coinage and unlimited legal-tender.

This proposition, if adopted, would make the relative value of gold to silver in the coinage as 1 to 15.9884, or very nearly 1 to 16. A dollar of 412.8 grains, which would correspond exactly to the relation of 1 to 16, and one based on the ratio of 1 to 15½, have also been proposed.

In the discussion of some of these propositions it has been intimated, if not directly charged, that the repeal by the coinage act of 1873 of what may properly be termed the remnant of the silver standard left by the demonetizing legislation of 1853, was done without due consideration or in the interest of certain creditors of the United States and to insure payment of the latter in gold coin. An examination of the public records will show that the discussion and consideration of the act referred to covered a period of more than two years, that there was no

concealment as to any of its provisions, and that all proper care was exercised to render the measure as perfect as possible. The Director was frequently consulted in relation to the various provisions of the act, from its incipiency to its final passage, and he is able to state that, from first to last, there was no desire or effort on the part of any one advocating the measure to favor either debtors or creditors, or to do anything other than what they believed to be, from the best of their knowledge, entirely in the interests of the public service and of the people of the country at large.

The original draft of the bill revising the laws relative to the mints, assay-offices, and coinage of the United States was prepared in 1869 and 1870, under the supervision of John Jay Knox, then deputy and now Comptroller of the Currency, and was transmitted to the Senate by the Secretary of the Treasury April 25, 1870, the views and criticisms of the Mint and Treasury officers and other gentlemen conversant with metallurgical and coinage subjects having been previously requested, received, and published, in compliance with a resolution of the House of Representatives.

The report of Mr. Knox, which accompanied the bill, explained in detail the proposed amendments, *and referred specifically to the silver dollar and its discontinuance as a standard.* The bill, after discussion, passed the Senate January 10, 1871, and on the 27th of May of the following year, 1872, passed the House of Representatives. Having been amended by the House, it was returned to the Senate, and passed that body January 17, 1873. It next came before a conference committee of the two houses, and subsequently, February 12, 1873, became a law, nearly three years after its introduction in the Senate. It appears from the official documents that only one or two of the numerous experts who examined the bill recommended the retention of the silver dollar, and that not a single member of Congress in debate opposed its abandonment.

The following extracts from the speeches of different members of the House of Representatives on the coinage bill prove beyond question that the proposed abolition of the silver dollar was well understood at the time that measure was pending. Mr. Hooper, who had the bill in charge and explained its provisions in detail, said:

* * * Section fourteen declares what the gold coins shall be, and their respective weights, and makes them a legal tender in all payments at their normal value, when not below the standard weight and limit of tolerance prescribed, and at a valuation proportioned to their actual weight when below the standard weight and tolerance. Thus far the section is a re-enactment of existing laws. In addition, it declares the gold dollar of twenty-five and eight-tenths grains of standard gold to be the unit of value. Gold practically having been in this country for many years the standard or measure of value, as it is legally in Great Britain and most of the European countries, the silver dollar, which by law is now the legally declared unit of value, does not bear a correct relative proportion to the gold dollar. Being worth intrinsically about one dollar and three cents in gold, it cannot circulate concurrently with the gold coins. The law of 1792, now in force, provided for the coinage of "dollars or units, each to be of the value of a Spanish milled dollar, as the same is now current, and to contain three hundred and seventy-one and four-sixteenths grains of pure or four hundred and sixteen grains of standard silver.

The Spanish dollar of full weight then in circulation contained three hundred and seventy-four and seven-eighths grains of pure silver, but the variation or error in fixing the weight of the American dollar is said to have arisen from assuming the average instead of the highest weight of any one of the number of pieces assayed for that purpose. As the value of the silver dollar depends on the market-price of silver, which varies according to the demand and supply, it is now intrinsically worth, as above stated, about three cents more than the gold dollar. By the act of January 18, 1837, the standard of the silver coins was increased to nine hundred thousandths fine, which reduced the weight of the dollar from four hundred and sixteen to four hundred and twelve and a half grains; the amount of pure silver, however, remained the same,

ree hundred and seventy-one and one-fourth grains. The committee, after
sideration, concluded that twenty-five and eight-tenths grains of standard
ituting the gold dollar, should be declared the money unit or representative
ar of account.
sixteen re-enacts the provisions of the existing laws defining the silver
their weights, respectively, except in relation to the silver dollar, which is
weight from 412½ to 384 grains, thus making it a subsidiary coin in har-
the silver coins of less denomination to secure its concurrent circulation with
silver dollar of 412½ grains, by reason of its bullion or intrinsic value being
n its nominal value, long since ceased to be a coin of circulation, and is
nanufacturers of silver ware. It does not circulate now in commercial trans-
h any country, and the convenience of these manufacturers in this respect can
et by supplying small stamped bars of the same standard, avoiding the use-
e of coining the dollar for that purpose. (Congressional Globe, vol. 102, p.

oughton, of the Coinage Committee, in advocating the bill,

coins provided for are as follows:

	Troy grains.
le, ($20)	516
)	258
($5)	129
gle, ($2.50)	64.5
ar piece, ($3)	77.4
($1,) the unit of value	25.8

declared to be a legal-tender for all sums at their denominational value.
the three-dollar piece, which is a deviation from our metrical ratio, and
bjectionable, the only change in the present law is in more clearly specify-
d dollar as a unit of value. This was probably the intention, and perhaps
of the act of March 3, 1849, but it ought not to be left to inference or im-
The value of silver depends, in a great measure, upon the fluctuations of
and the supply and demand. Gold is practically the standard of value
ivilized nations, and the time has come in this country when the gold dol-
be distinctly declared to be the coin representative of the money unit.
308.)

tter, in commenting upon the bill, says:

ker, this is a bill of importance. When it was before the House in the early
session I took some objections to it which I am inclined now to think, in
the circumstances, were not entirely well founded, but after further reflec-
till convinced that it is a measure which it is hardly worth while for us to
is time. * * * This bill provides for the making of changes in the legal-
of the country, and for substituting as legal-tender coin *of only one metal*
eretofore of two. I think myself this would be a wise provision, and that
r coins, except subsidiary coin, *should be of gold alone;* but why should we
this now, when we are not using either of those metals as a circulating

provides also *for a change in respect of the weight and value of the silver dollar,*
nk is a subject which, when we come to require legislation about it at all,
d at our hands very serious consideration, and which, as we are not using
for circulation now, seems at this time to be an unnecessary subject about
gislate. (Same, p. 2310.)

lley also said:

o ask the gentleman who has just spoken [Mr. Potter] if he knows of any
t in the world which makes its subsidiary coinage of full value. The silver
gland is 10 per cent. below the value of gold coin, and, acting under the ad-
experts of this country and of England and France, Japan has made her
ge within the last year 12 per cent. below the value of gold coin, and for
: *It is impossible to retain the double standard. The values of gold and silver*
fluctuate. You cannot determine this year what will be the relative values
silver next year. They were 15 to 1 a short time ago; they are 16 to 1

Hence all experience has shown that you must have one standard coin which shall be a legal tender for all others, and then you may promote your domestic convenience by having a subsidiary coinage of silver, which shall circulate in all parts of your country as legal tender for a limited amount and be redeemable at its face-value by your government. But, sir, I again call the attention of the House to the fact that the gentlemen who oppose this bill insist upon maintaining a silver dollar worth three and one-half cents more than the gold dollar, and worth seven cents more than two half-dollars, and that so long as those provisions remain you cannot keep silver coin in the country. (Same, p. 2316.)

It should also be noted that the Secretary of the Treasury, in his annual report for 1872, called the special attention of Congress to the decline in the value of silver and recommended legislation upon the subject as follows:

In the last ten years the commercial value of silver has depreciated about 3 per cent. as compared with gold, and its use as a currency has been discontinued by Germany and by some other countries. The financial condition of the United States has prevented the use of silver as currency for more than ten years, and I am of opinion that, upon grounds of public policy, no attempt should be made to introduce it, but that the coinage should be limited to commercial purposes, and designed exclusively for commercial uses with other nations.

The intrinsic value of a metallic currency should correspond to its commercial value, or metal should be used for the coinage of tokens redeemable by the Government at their nominal value. As the depreciation of silver is likely to continue, it is impossible to issue coin redeemable in gold without ultimate loss to the Government; for when the difference becomes considerable the holders will present the silver for redemption and leave it in the hands of the Government, to be disposed of subsequently at a loss.

Therefore, in renewing the recommendations heretofore made for the passage of the Mint bill, I suggest such alterations as *will prohibit the coinage of silver for circulation in this country*, but that authority be given for the coinage of a silver dollar that shall be as valuable as the Mexican dollar, and to be furnished at its actual cost.

The proposed change in our monetary system involves grave consequences and requires the most careful consideration. Before entering into detail upon the subject, it is proper to briefly refer to the monetary legislation enacted in this country prior to 1873, and the practical results which followed the same. The question of a single or a double standard is by no means a new one in this country; on the contrary, it has received as careful consideration, and been as intelligently discussed, in the United States as in any other country. It came up soon after the organization of the Federal Government, and in connection with the establishment of a mint and a money system, and was elaborately and ably reviewed by Alexander Hamilton, as will be seen by reference to his celebrated report on the establishment of the Mint. In that report the inquiry was raised "whether the money unit of the United States should be peculiarly attached to either of the metals in preference to the other or not, and, if to either, to which of them?" On this and other important points connected with the subject, the following observations were made:

"An additional reason for considering the prevailing dollar as the standard of the present money unit, rather than the ancient one, is that it will not only be conformable to the true existing proportion between the two metals in this country, but will be more conformable to that which obtains in the commercial world generally. The difference established in the United States by custom between coined gold and coined silver has been stated upon another occasion to be nearly as to 15.6. This, if truly the case, would imply that gold is extremely overvalued in the United States, for the highest *actual* proportion in any part of Europe very little, if at all, exceeds 1 to 15, and the average proportion throughout Europe is probably not more than about 1 to 14.5. But that statement has proceeded upon the idea of the ancient dollar. One pennyweight of gold 22 carats fine, at 6*s.* 8*d.*, and the old Sevill

piece of 386 grains and 15 mites of pure silver, at 7*s.* 6*d.*, furnish the exact ratio of 1 to 15.6262. But this does not coincide with the real difference between the metals in our market, or, which with us is the same thing, in our currency. To determine this, the quantity of fine silver in the general mass of the dollars now in circulation must afford the rule. Taking the rate of the late dollar of 374 grains, the proportion would be as 1 to 15.11. Taking the rate of the newest dollar, the proportion would be as 1 to 14.87. The mean of the two would give the proportion of 1 to 15, very nearly; less than the legal proportion in the coins of Great Britain, which is as 1 to 15.2; but somewhat more than the actual or market proportion, which is not quite 1 to 15.

"The preceding view of the subject does not indeed afford a precise or certain definition of the present unit in the coins, but it furnishes data which will serve as guides in the progress of the investigation. It ascertains, at least, that the sum in the money of account of each State, corresponding with the nominal value of the dollar in such State, corresponds also with 24 grains and $\frac{6}{8}$ of a grain of fine gold, and with something between 368 and 374 grains of fine silver.

"The next inquiry toward a right determination of what ought to be the future money unit of the United States turns upon these questions: Whether it ought to be peculiarly attached to either of the metals, in reference to the other, or not; and, if to either, to which of them?

"The suggestions and proceedings hitherto have had for their object the annexing of it emphatically to the silver dollar. A resolution of Congress on the 6th of July, 1785, declares that the money unit of the United States shall be a dollar; and another resolution, of the 8th of August, 1786, fixes the dollar at 375 grains and 64 hundredths of a grain of pure silver. The same resolution, however, determines that there shall also be two gold coins, one of 246 grains and 268 parts of a grain of fine gold, equal to ten dollars, and the other of half that quantity of pure gold, equal to five dollars. And it is not explained whether either of these two species of coins of gold or silver shall have any greater legality in payments than the other. Yet it would seem that a preference in this particular is necessary to execute the idea of attaching the unit exclusively to one kind. If each of them be as valid as the other in payments to any amount, it is not obvious in what effectual sense either of them can be deemed the money unit rather than the other. If the general declaration that the dollar shall be the money unit of the United States could be understood to give it a superior legality in payments, the institution of coins of gold, and the declaration that each of them shall be equal to a certain number of dollars, would appear to destroy the inference. And the circumstance of making the dollar the unit in the money of account seems to be rather matter of form than substance.

"Contrary to the ideas which have hitherto prevailed in the suggestions concerning a coinage for the United States, although not without much hesitation arising from a deference for those ideas, the Secretary is, upon the whole, strongly inclined to the opinion that a preference ought to be given to neither of the metals for the money unit. Perhaps, if either were to be preferred, it ought to be gold rather than silver. The reasons are these:

"The inducement to such a preference is to render the unit as little variable as possible, because on this depends the steady value of all contracts, and in a certain sense of all other property. And it is truly observed that, if the unit belong indiscriminately to both the metals, it is subject to all the fluctuations that happen in the relative value which

they bear to each other. But the same reason would lead to annexing it to that particular one which is itself the least liable to variation, if there be, in this respect, any discernible difference between the two.

"Gold may perhaps in certain senses be said to have greater stability than silver, as being of superior value. Less liberties have been taken with it in the regulations of different countries. Its standard has remained more uniform, and it has in other respects undergone fewer changes. As being not so much an article of merchandise, owing to the use made of silver in the trade with the East Indies and China, it is less liable to be influenced by circumstances of commercial demand. And if, reasoning by analogy, there could be affirmed that there is a physical probability of greater proportional increase in the quantity of silver than in that of gold, it would afford an additional reason for calculating on greater steadiness in the value of the latter.

"As long as gold, either from its intrinsic superiority as a metal, from its greater rarity, or from the prejudices of mankind, retains so considerable a pre-eminence in value over silver as it has hitherto had, a natural consequence seems to be that its condition will be more stationary. The revolutions, therefore, which may take place in the comparative value of gold and silver will be changes in the state of the latter rather than in the former."

It appears from the foregoing extract that, while admitting his preference for gold as the monetary unit, Hamilton, for reasons which he explained, recommended the use of both metals in a fixed ratio, and with precisely equal functions in respect to legal tender and as representatives of the money of account. The original coinage act, approved April 2, 1792, established the money of account and a double standard of gold and silver, in the relative valuation of 1 to 15, which proportion for the coinage was believed at that time to correspond with the commercial relation of the two metals; but soon after the coinage commenced it was found that gold was undervalued, and that coins of this metal were nearly always at a premium, and were generally either melted or exported soon after being issued from the Mint.

As early as 1819 the subject of a remedy for this evil received the attention of some of the most prominent statesmen and financiers of that day, and brought on a discussion which continued, with some interruptions, for fifteen years, during which time the subject was examined and reported on by a select committee of the Senate and a select committee of the House of Representatives. These reports show that the persons composing the committees possessed an extensive knowledge of the science of money, and that the examination was exhaustive and complete in every respect.

The result of the discussion from 1819 to 1834 was the passage, in the year last named, of an act in which the coining rate of gold was increased 6.681 per centum, which was accomplished by simply reducing the weight of the gold coins. The object of this act was to insure to the country the circulation of gold; consequently there was not any reference in it to the silver coins, or to a proportional standard of silver and gold, as in the act of 1792. The subject was again discussed prior to and in connection with the coinage legislation of 1852 and 1853. The double standard established by the act of 1792 was in effect materially changed by the reduction in the weight of the gold coins by the act of 1834. This latter act was modified by a subsequent act, of January 18 1837, altering the proportion of fine metal in the coins to nine-tenths. The actual weights were also necessarily altered to correspond, but the intrinsic value of the coins as represented by the pure gold and silve

remained practically the same, and we therefore designate the act of 1834 as that which was operative in introducing the changed ratios of the gold and silver coins.

The section of the act of 1792 establishing a proportional standard of gold and silver is as follows:

"SECTION 11. And be it further enacted, That the proportional value of gold to silver, in all coins which shall by law be current as money within the United States, shall be as 15 to 1, according to quantity in weight of pure gold or pure silver. That is to say, every fifteen pounds weight of pure silver shall be of equal value in all payments with one pound weight of pure gold, and so in proportion as to any greater or less quantities of the respective metals."

The provisions of this section applied to current foreign coins, as well as those issued under the provisions of the act.

The silver dollar authorized by the act of 1792, and which, prior to the change of standard in 1834, was of less value than the gold coin, did not enter to any extent into circulation as money, and its coinage was suspended at the close of the year 1804, up to which time there had been only 1,439,517 pieces coined. No silver dollars were struck from that time until 1837, except some specimen pieces in 1836 to illustrate a new die, and which were not issued.

In the legislation of 1834, as in that of 1792, the gold coinage was based on the valuation of that metal, understood at the time to correspond with its commercial relation to silver; but silver being undervalued in our coinage, as compared with its coining rate in France and some other countries of the double standard, the tendency was to its exportation.

At the end of about sixteen years, and notwithstanding there had been a continuous coinage of the small silver coins, they had, in consequence of their undervaluation, been melted and exported to an extent rendering change-money very scarce, and entailing great inconvenience to the country, and a new adjustment again became necessary. An act was then (1853) passed demonetizing the half-dollar, quarter-dollar, dime and half-dime by a reduction of 7.4 per cent. of their weight, and a limitation of their legal tender to $5. This insured the retention of these denominations of silver coins in circulation until they were expelled, soon after the commencement of the late war, by the issue of a forced paper currency. The silver dollar was not referred to in this last act, and probably for the reason that it had never constituted any appreciable portion of the circulating medium, and for the additional reason that the gold dollar, or unit, authorized four years previously, (act of March 3, 1849,) had already been largely coined, and supplied the place in the circulation for which the silver dollar was originally intended.

With the exception of the fractional denominations of the dollar for the purpose of change, gold became the principal money of coin-payments after the year 1834, and so continued until 1873, when it was made by law the metallic money standard. It should here be stated that, with the exception of the act of April 2, 1792, the various acts of Congress make no reference to a proportional standard of gold and silver, but simply fix weight, fineness, and legal tender of coins; and this course appears to have been followed in omitting the silver dollar, three-cent silver, and two-cent bronze coins in the coinage act of 1873.

For many years prior to 1873 gold appears to have been recognized as the monetary standard of the United States in legislation and in Treasury transactions. The act of February 21, 1853, demonetizing silver

coins, authorized their issue in exchange only for *gold* coins, and gold coins thus received were to be used in the purchase of silver bullion for coinage of fractional pieces. This act wholly ignored the silver dollar. The act of March 3, 1863, authorized the Treasury to receive deposits of gold coins and gold bullion, and to issue certificates therefor, in sums of not less than twenty dollars, corresponding with the denominations of United States notes, and redeemable in gold coin on demand. This act shows unmistakably that gold and not silver obligations had to be provided for.

In the Mint Report for 1861 the then Director, ex-Governor Pollock, made the following observations in reference to the positions of the gold and silver dollars:

"The gold dollar of the United States, conforming in standard value and decimal character to all the gold and silver coinage of the country, except the silver dollar, *has been properly selected and should be retained as the standard of value for all foreign coins used or employed in commercial or governmental transactions with other nations.* The silver dollar of the United States, differing as it does in commercial and decimal value from the other silver coins of the country, cannot, without disturbing our decimal system and producing confusion in the relative value of our gold and silver coinage, be used as a standard. The legal weight of the silver dollar is 412½ grains; of two half-dollars, or other component fractions of the dollar, 384 grains—a difference of 28½ grains.

"The silver dollar as it now is has actually *three* values:

"1st. It is by law a dollar simply, or 100 units or cents.

"2d. By the Mint-price of silver it is 103.98 cents, which is its true commercial value, as compared with gold.

"3d. It has an interior or Mint-value, which is determined by its relation to the silver contained in the half-dollar, which makes it $107\frac{25}{61}$ cents; for which reason single pieces are paid out at the Mint at the even price of 108 cents.

"As the dollar, which is the unit of our money, is represented in gold coin, it would seem desirable not to have another dollar in another metal; but if this is inadmissible, and the silver dollar should be retained, then it should be reduced to eight-tenths of an ounce, to be in true relation to our other silver coins.

"Two reasons seem to have influenced Congress in retaining the silver dollar at its present anomalous terms: First, that it preserves the old dollar, known from the beginning of our coinage, and often exactly stipulated for in deeds of rent-charge, mortgage, and other moneyed securities. To this it may be successfully replied that such payments are now always made in gold, because it is the legal and usual tender for all sums exceeding five dollars, and because silver dollars are no longer to be had, or are very rare. In the second place, it was supposed to be needed for our China and East India trade. But our consular advices are to the effect that our silver dollars are very reluctantly taken at the ports, and not at all in the interior of China. They are believed by the Chinese to be of less value than they really are. The reasons for its retention having ceased, either we should cease to coin the silver dollar or it should be made to conform in weight and value to our lesser silver coins."

Foreign exchanges have been adjusted for many years on a gold basis, and it cannot be ascertained that the silver dollar ever entered to any extent into the fixing of international tariffs or in United States receipts and payments. Taking these facts into consideration, and, notwithstanding the silver dollar occupied by law the position of an unlimited tender, it appears that the general understanding at home

and abroad has been that the money of coin payments in this country since 1834 was *gold*, and that when the word *coin* was used in connection with the financial transactions of the Government, it meant *gold coin*.

The silver dollar certainly could not have been intended as the money in which coin obligations were to be discharged, for the reason that from 1834 to 1873 it had rarely appeared in circulation, and during the greater portion of that time was at a premium, the general range of which was from one to five per cent.

The coinage act of 1873, in so far as it made gold the standard of value, simply confirmed the p sition which that metal had practically held in this country for a period of thirty-eight years. Prior to 1860 little or no silver, except that contained in native gold, had been produced in the United States, but there had been a continuous yield of gold for thirty years, and our country was known all over the world as a gold country.

In modern times there has never been, so far as the Director has been able to ascertain, an instance of a government undertaking to establish unlimited legal-tender coins at a value above that of the commercial rate of bullion. On the contrary, the actual commercial relation of the precious metals appears in all cases to have been taken into account in fixing money standards, and the metals valued in the unlimited-tender coinage strictly in conformity therewith, except in a few instances, where a trifling seigniorage had been exacted to cover the cost of coinage.

The foregoing reference to the silver dollar of 412½ grains appears to be called for from the fact that an idea prevails to some extent that if its coinage without restriction as to legal tender should again be authorized, it would, without further provision of law, occupy the position of a legal tender as to all unsettled debts and unexpired obligations made prior to April 1, 1873.

In concluding his observations on the proposition to restore the silver dollar of 412½ grains, the Director thinks it proper to state what in his opinion would have been the probable effect had the silver dollar not been omitted as one of the coins to be issued under the provisions of the coinage act of 1873. Before silver could have been coined into dollar-pieces at an advantage to the owner over a sale in the market as bullion, its price would have had to fall to about 58½ pence per ounce British standard. Although silver fell to this point in November and December of 1873, it appreciated sufficiently in the early part of 1874 to have made the dollar more valuable as bullion than coin. The price settled below that figure in July, 1874, and has not been up to it since. It is, of course, impossible to determine with certainty to what extent the coinage of silver dollars in the United States would have retarded the depreciation of silver. It would, no doubt, have had a somewhat greater effect in that direction than the coinage in the mean time of silver for the redemption of fractional currency, but France and her monetary allies might and probably would have taken advantage of such an opportunity to adopt the single gold standard, and cease altogether the coinage of legal-tender silver coins instead of merely placing as they did a limitation on their coinage and issue of silver, which would have thrown a supply on the market greatly in excess of the amount which could possibly have been used for coinage in the United States.

I think it is safe to assume that had our mints been open for the coinage of the silver dollar and no further change in European monetary standards had occurred, the effect would have been to have kept the price of silver bullion up to a point at which it could not have been profitably coined into dollar-pieces until after May, 1875, when the

prices settled to 56½ pence per ounce British standard. The silver dollar would have been receivable for customs-dues to the United States and there would have been a demand for it for that purpose to the extent of the capacity of the mints to coin it, say $40,000,000 per annum. This coin would have passed in and out of the Treasury continuously and taken the place of so much gold coin. The silver dollar would have taken this course for the simple reason that while silver in the market was worth 111.4 cents per standard ounce in gold, the coining rate was 116.3 cents per ounce, which, after deducting one-half per cent. for coining, would have given the depositor of silver at the mints a profit of nearly 4½ per cent., which profit would have increased to 25 per cent. when silver fell to 47 pence. The use of gold in the payment of customs-duties would have decreased as the supply of silver dollars increased, and by this time it is probable that the Treasury stock of coin would have consisted principally of silver dollars. As all the silver dollars that could have since been coined would have found employment in the manner indicated, they would thereby have been given a value as money above their value as bullion, as well as above that of legal-tender notes, and consequently could not have circulated concurrently with the latter.

Having stated and discussed the salient points connected with the restoration of the dollar of 412½ grains, I shall next refer to it and the other propositions as having for their object the establishment by law of a double standard of gold and silver on the following ratios, 1 to 15½, 1 to 15.9884, and 1 to 16. The last two propositions being substantially the same, they will be referred to as 1 to 16. In plain words, these propositions are to stamp 15½ and 16 ounces, respectively, of pure silver, and one ounce of pure gold, as of the same value, with unrestricted coinage and unlimited legal tender.

The average relative value of the two metals for 1874 was as 1 to 16.17; for 1875, 1 to 16.58, and for the first seven months of 1876, 1 to 17.85. It appears to be assumed by the advocates of a double standard that its establishment by the United States on a relative valuation corresponding with that which prevailed for some years prior to 1872 namely, 1 to 15½, would induce France and other countries of the double standard to adhere permanently to the same, and remove the existing restriction on the legal-tender silver coinage, and cause an early restoration of the two metals to the relative value which they occupied for some years prior to the demonetization of silver by the German Empire. If this result be admitted as probable, the proposition for basing a double standard in this country on the proportion of 1 to 16 must be regarded as unsound and impracticable. The ratio of gold to silver in the countries of the double standard is 1 to 15½, and if we should adopt the proportion of 1 to 16, the coining rate or value of silver in the United States would be 3.22 per cent. less than in other countries of the double standard. Therefore, whenever the commercial relation should be restored so that it would be as 1 to 15½, the silver coins of the United States would be exported, and we would have a repetition of the difficulties which followed the coinage legislation of 1834. It is evident that if either of these proportions is to be adopted, that of 1 to 15 is decidedly preferable to that of 1 to 16.

Taking the experience of the past as a criterion, it would appear that a double standard cannot be arranged to insure for any considerable period of time the concurrent circulation of unlimited legal-tender gold and silver coins. At best it would prove but an optional standard and tender. The coins of the less valuable metal, whichever it might be would be used for payment, and expel from circulation those of the

more valuable metal. Should the relative value in the coinage be fixed on the assumption that 15½ ounces of pure silver are equivalent in value to one ounce of pure gold, when it requires, as at the present time, more than 17 ounces of silver to purchase an ounce of gold, it would in its practical results be the establishment of a silver standard on the basis of an overvaluation and to the *exclusion of gold*, and so continue until, by an appreciation of silver or depreciation of gold, or by both, the relative value of the two metals in the coinage would be brought to correspond with their commercial relation; moreover, the coin standard would be lowered to an equal extent with a dollar of 400 grains, the purchasing or exchange power of which quantity of silver is at present, and has been for some months past, less than the legal-tender paper dollar, in which, as a general rule, nearly all existing obligations, exclusive of the public debt, are payable.

It is claimed by some, as before stated, that the present depreciation of silver is but transient, and that a rapid appreciation would follow the adoption of the double standard by this country. This would depend upon events which cannot clearly be foreseen, and circumstances beyond the control of legislation. The monetary position in Europe is such as to press France and other countries of the double standard very strongly toward the adoption of the single gold standard, and there appears to be no prospect of a resumption of specie payment by Russia and Austria, the paper currency of which is based on the silver standard. If France, whose national bank holds more than $100,000,000 silver, should adopt the single gold standard, Belgium, the Netherlands, and Switzerland would be compelled to follow, in which case a more serious depreciation of silver than has yet occurred might be expected. On the contrary, if there should be no further change in Europe from silver or from double standards to the single gold standard, and the United States should adopt the double standard, it is not at all improbable that after we had practically come to the silver standard, and gold had been expelled from the country, a demand for silver might arise sufficient to induce the exportation of our silver coins. It is also true that in such an event gold would be imported to some extent in return, but it is equally true that before it and the domestic production could be received and coined to an extent sufficient for the purpose, the country might suffer severely for want of a circulating medium.

It should be remembered that the bulk of the world's stock of silver is held in Asia, and that a silver current has rarely, if ever, set in from there toward Europe or America; that portion of the accumulated stock cannot therefore be regarded as in a position to be drawn upon, whatever may be the future necessities and requirements of Europe and America. Gold, on the contrary, is held principally by the highly-civilized nations of the world, those having intimate commercial relations with each other, and it is constantly passing from one to another to meet the demands and requirements of trade.

Any coin transaction requires from 15½ to 17½ times more weight of silver than of gold, and it cannot therefore be moved with the same rapidity and convenience. The annual gold product of the world is probably greater than of silver by about twenty-five million dollars, and there does not appear to be any well-grounded reason why this proportion should materially change, at least during the present generation.

In modern times there has been an age of silver and an age of gold; these metals have each a position differing from the other. After the discovery and opening of the South American mines, silver was the

standard of the commercial world, and continued so, with trifling exceptions, until the vast yield of gold from the placers and mines of California and Australia changed the current of money affairs, as well as the previously-existing standards. Gold then gradually took the place of silver in nearly all civilized countries, and is now the money of commerce in Europe and North America, and, with the exception of Asia it regulates the exchanges of the world.

From the foregoing it would appear that the following facts are well established. Of the two metals, gold is especially adapted for making large payments, for the reason that it is about one-seventeenth of the *weight* of a like value of silver, and for the same reason it does not admit of being coined into pieces of less denomination than a dollar. Silver on the contrary, being only about one-seventeenth of the *value* of gold weight for weight, can be made into coins sufficiently small to represent the decimal divisions of the dollar of account.

In consequence of the frequent changes in relative value to which, from a variety of causes, the two precious metals are subject, one or the other must be the nearer approach to an unvarying monetary standard. If gold be selected, silver must be assigned to a subordinate position; and if silver be chosen, gold will then naturally be used solely for commercial purposes Important changes in the commercial relation of the two metals may be expected to occur more frequently in the future than in the past, and on whatever ratio a double standard might be based, it would prove so in name only.

The maintenance without variation of a double standard based upon a fixed ratio in the value of gold and silver, would require that the demand and supply of both metals should at all times be equal, and this depends upon so many contingencies that it is impossible. The nearest approach to an unvarying double standard would be its general adoption on the same basis by the principal countries of the world, and by giving the right to creditors to require that an equal proportion of coins of the two metals be made in tenders of payment. The United States has now by law two different legal-tender moneys, gold and paper, the first permanent and the other intended at the time of its adoption to be temporary. The establishment of a double standard would create a third legal-tender before the temporary one, called into existence when the country was in the throes of a great civil war, has been withdrawn, or its appreciation secured to an extent necessary to insure beyond question the retention in circulation of the silver coins now being issued. It is safe to say that it would be likely to lead to much confusion, and become the fruitful source of disputes in respect to unexpired contracts and engagements made prior to its adoption, unless its relation to the same should be clearly defined by law, and the more especially so if there should be a further depreciation of silver.

Should a double standard be adopted and a further depreciation of silver take place, or even be seriously apprehended, it is not improbable that protection as to subsequent contracts would be sought through State legislation, similar to that which took place in California after the issue of United States legal-tender notes commenced, and under which business has since been carried on in that State on the gold standard, to the exclusion of United States notes, gold coins being uniformly specified as the medium of payment in all contracts and engagements. The disadvantages which would result from the extension of such a system need not here be enumerated or described; sufficient to say, that the skilled dealers in money, who operate for small profits, would greatly multiply, and the people generally suffer losses and inconveniences from which they would otherwise be exempt.

An examination of the annexed diagram, exhibiting the fluctuations in value of a paper dollar and of a silver dollar of 412½ grains, as compared with gold, during seven months of the present calendar year, shows that while a paper dollar has enhanced in value from the first of January, with but slight variations, fluctuations in the gold value of a silver dollar have been constantly occurring. It is true that this may be said to be caused by an exceptional decline in the value of silver, which probably may not occur again for a considerable period of time; but it is also true that what has occurred in the past may again happen in the future, the more particularly so since silver appears to have been abandoned to a great extent by the civilized world as a measure of values and has become an article of speculative trade.

By adhering to the single gold standard as the basis of our monetary system, and availing ourselves of the indispensable auxiliary of a convertible paper currency, together with a sufficient supply of silver coin for change and small payments, the difficulties and disadvantages which always attend complex standards will be avoided. Such a safe and simple system may, within a reasonable period of time, be fully attained, and when once in successful operation would no doubt so commend itself to the favor of the public as to hereafter render the discussion of the subject unnecessary and exempt the country from the evils which, as a rule, attend and follow legislative propositions for changing monetary laws.

The use of the silver coins would be materially extended by increasing the amount for which they are a legal tender by law to ten dollars.

In Great Britain silver coins have been a legal tender to the amount of forty shillings, equal to $9.73 United States money, since the year 1816, and with advantage to that country, so far as we are advised. Believing that the increased legal tender of our silver coins above suggested could be made with advantage to the country, I have no hesitation in recommending the same, and also that on and after resumption of specie payments these coins be made receivable by law at the Treasury of the United States and its principal offices in payment of all dues except duties on imports.

A provision of this kind would prevent the disadvantages experienced by laborers and retail dealers who, when these coins accumulate on their hands, find it difficult to pay them out, and have to dispose of them at a small discount. This may become quite a serious inconvenience in the large cities and principal towns, and should be properly guarded against. I am unable to perceive that such a provision would interfere with the proper distribution of these coins, nor should there be any difficulty in the Treasury paying out or exchanging them at par for gold coin after resumption, provided the restriction which existing laws place on the issue of silver coins be strictly observed. This coinage being manufactured exclusively on Government account, could at any time be suspended and banks and other applicants supplied with change by the Treasury. If this plan should appear to be too wide in its scope, the receipt of such coins by the Treasury might be limited to one hundred dollars in any one payment, until experience should demonstrate its advantages or disadvantages.

Authority of law should also be given for the withdrawal from circulation and recoinage of such silver coins, except the trade-dollar, as by natural wear may become worn to an extent rendering the inscriptions illegible or the coins in other respects unsuitable for circulation. The Government realizes a seigniorage in the issue of these coins, and should keep them in good condition.

It should also, by proper restriction as to issue, and by receiving them in payment as herein recommended, keep their purchasing-power in small sums equal to the full legal-tender money.

The amount of silver coin in circulation in Great Britain on the 31st of December last is estimated by competent authorities to have been over $92,000,000, and there are no reasons why, if the law should be amended as herein suggested, an amount at least equal to that sum would not find useful employment in the ordinary money transactions of the people of this country, particularly after the resumption of specie payments and a general revival of business.

The consumption of silver in so large a coinage would afford an important and legitimate protection to the silver-mining industries of this country, in which there has been a large outlay of capital.

We might even go further than this, and coin the trade-dollar of 420 grains exclusively on Government account, and make it a legal tender say for fifty or a hundred dollars. It is already a valuable trade-coin, and if made a legal tender as above suggested, would be good for old debts of ground-rent, enable the banks better to stock themselves with specie, and in other ways prove a useful addition to the circulation. The special value which this coin possesses for export to China would operate to prevent a redundancy, and any undue withdrawal for export could be replaced by coinage at the Mint.

Further than this I think it is apparent we cannot go, unless we are prepared to use silver as the exclusive money-standard, and deprive the country for an indefinite period of the unquestionable advantages of a gold currency. Whether, in such a case, silver coins would actually circulate more extensively than under the present system, amended as herein recommended, may well be doubted.

Silver being of less convenience than gold, paper money would have to be employed to a much larger extent than under the gold standard, with silver subordinated and used in all transactions for which it is suited. For resumption in gold the country already has a stock of that metal amounting to about $150,000,000, which is upward of half the amount required for that purpose, and the annual domestic production of the same exceeds that of silver. Of the latter metal there is not probably more than three millions in the country, exclusive of change-money, plate and other manufactured articles. We should not have any more difficulty in retaining our gold product than that of silver, and either or both will be exported as long as there are foreign balances which cannot be adjusted in some other way.

If a double standard is to be established on a basis which will practically make silver the actual standard, the question arises as to the sources from whence the necessary supply of silver is to be derived. The annual product of our mines, even at the increased rate of last year's production, and which it is probable will not be permanently maintained, would be quite insufficient for the purpose; other countries would evidently have to furnish it to a considerable extent, and it would naturally flow from those countries desiring to exchange their surplus silver for gold. Such an exchange would neither be creditable to our commercial position nor advantageous to this country in any respect.

If it were practicable to have a concurrent circulation and use of unlimited legal-tender coins of both metals with unrestricted coinage, such as a double standard contemplates, it should undoubtedly be adopted. The system was fairly tried in this country for a period of eighty years under conditions and circumstances much more favorable for its success than can reasonably be expected in the future, and proved impracticable

Under the same system, although based on a different ratio, and at the end of a less period of time, France, after having been compelled, in 1866, to demonetize all her silver coins except the five-franc piece to prevent their export, and, in 1874, to place a restriction on the coinage of silver, to prevent an undue influx at the expense of her gold, finds herself with a large stock of both metals on hand, with a difference of about sixteen per cent. between their coining and legal-tender rate or value, as compared with their commercial relation, in consequence of which the coins of the two metals cannot be set free without the certainty of the most valuable, gold, being exported.

The practical question, therefore, to be considered and decided is whether it will be better for this country to adhere to the gold standard or change from that to silver. With the former, silver may, as an adjunct, be largely and usefully employed, while under the latter the use of gold as money must necessarily be confined principally to the settlement of foreign balances and the discharge of obligations which by their terms are payable in coins of that metal.

Without entering into details as to the relative advantages of a gold and silver standard and currency, respectively, it is evident that the former possesses a very decided advantage over the latter, on account of its greater value, weight for weight, and I may add that our commerce being principally with countries of the gold standard, is a strong reason why we should adhere to gold as the principal measure of property and the medium for effecting the exchange of equivalents.

While entertaining these views on the subject generally, and in reference to the policy of the United States, I adhere to the opinion expressed in a previous report, that the situation with reference to monetary standards is such as not to justify for some time to come a further extension of gold standards. Silver is still the monetary standard of the densely populated countries of Asia, the Russian empire, Austria, and some other countries, and, together with gold, is a legal standard money in France, the Netherlands, Belgium, Italy, and Switzerland. A change in any of the countries named is not at all probable, with the exception, perhaps, of France, her monetary allies, (Belgium, Italy, and Switzerland,) and the Netherlands. These may or may not change from the double to the gold standard. These countries, in their complex standard and the great change in the relative value of gold and silver, have a problem well calculated to tax to the fullest extent the wisdom of their statesmen and the learning of their economists. Its final solution is also of importance to Great Britain, and in lesser degree, to Germany; to the former on account of silver being the money standard of her extensive possessions in India, and to the latter for the reason that she has still a large stock of silver to dispose of. These complications are affecting, more or less injuriously, the industries and commercial interests of the greater portion of Europe and North America, and are of a character such as to leave but little hope that they can be removed by independent action on the part of individual countries. Sooner or later the question will probably receive the careful and intelligent consideration of an international convention, in which, whenever called upon, it will be our duty to participate. If one of the results of such a convention should be a proposition for the adoption for a term of years of a double standard on a common basis by Great Britain and the principal countries of Europe and America, it might, and probably would, be to our advantage to assent to the same.

Until such an international system should be adopted, it would app
from the facts set forth in the foregoing discussion and review of mone
standards, that the true policy of this country is to adhere to
present position, with such modifications as will best promote her h
interests, mining industries, and internal trade, by giving silver
largest possible scope as a limited tender and for change purposes
patible with its relation to gold, and at the same time increase its
mercial value by promoting its exchanges with India and China, c
tries of the silver standard, which will probably always absorb
surplus production of this metal.

If such an international system should not be adopted, some of
countries of the double standard may change to that of gold, the effe
which will be to enhance, more or less, the value of the latter an
preciate that of silver, but in this case the bulk of gold will natu
flow to the countries where it prevails as the standard, while si
except as to coinage for change-money and manufacturing purp
will find its way to the countries of the silver standard, the ge
tendency of which will be to establish an equilibrium.

I have the honor to be, very respectfully,

H. R. LINDERMAN,
Director of the Mi

Hon. LOT M. MORRILL,
Secretary of the Treasury.

I.—*Deposits and purchases of bullion at the mints and assay-offices during the fiscal year ended June 30, 1876.*

Description.	Mints.				Assay-offices.		Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New York.	Boise.	
GOLD.							
Bars, (redeposits)	$7,005,709 42	$7,707,326 84			$823,948 82		$15,536,985 08
United States bullion, (including gold contained in silver purchases)	1,048,069 87	26,661,445 47	$3,175,046 92	$745,294 29	5,897,136 30	$63,536 54	37,590,529 39
United States coin	146,051 17				271,895 98		417,947 15
Jewelers' bars	247,341 90			382 18	434,095 94		681,819 32
Foreign coin	11,410 22	119,545 66			1,980,127 92		2,111,083 80
Foreign bullion	39,137 55	566,310 77			536,457 44		1,141,905 76
Total gold	8,497,720 13	35,054,628 74	3,175,046 92	745,676 47	9,943,661 70	63,536 54	57,480,270 50
SILVER.							
Bars, (redeposits)	2,416,901 66	1,460,650 35			63,598 97		3,941,150 98
United States bullion, (including silver purchases)	3,430,674 90	9,335,681 17	5,049,290 04	6,031 00	6,077,682 31	1,670 75	23,901,029 47
United States coin	4,739 46				112 18		4,851 64
Jewelers' bars	34,917 52				143,630 89		178,548 41
Foreign coin	1,266 71	66,388 21			73,590 43		141,245 35
Foreign bullion	7,605 38	100,065 24			241,206 32		348,876 94
Total silver	5,896,104 93	10,962,784 97	5,049,290 04	6,031 00	6,599,821 10	1,670 75	28,515,702 79
Total amount received and operated upon	14,393,825 06	46,017,413 71	8,224,336 96	751,707 47	16,543,482 80	65,207 29	85,995,973 29
LESS REDEPOSITS.							
Gold	7,005,709 42	7,707,326 84			823,948 82		15,536,985 08
Silver	2,416,901 66	1,460,650 35			63,598 97		3,941,150 98
Total redeposits	9,422,611 08	9,167,977 19			887,547 79		19,478,136 06
Total deposits and purchases	4,971,213 98	36,849,436 52	8,224,336 96	751,707 47	15,655,935 01	65,207 29	66,517,837 23

II.—*Coinage executed at the mints of the United States during the fiscal year ended June* 30, 1876.

Denomination.	United States mint, Philadelphia.		United States mint, San Francisco.		United States mint, Carson.		Total.	
	Pieces	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
GOLD.								
Double-eagles	411,445	$8,228,900 00	1,345,000	$26,900,000 00	138,391	$2,767,820 00	1,894,836	$37,896,720 00
Eagles	832	8,320 00	5,000	50,000 00	9,529	95,290 00	15,361	153,610 00
Half-eagles	1,677	8,385 00	9,000	45,000 00	3,683	18,415 00	14,360	71,800 00
Three-dollars	45	135 00	.....	.....	.....	.....	45	135 00
Quarter-eagles	4,621	11,552 50	16,600	41,500 00	.....	.....	21,221	53,052 50
Dollars	3,645	3,645 00	.....	.....	.....	.....	3,645	3,645 00
Total gold	422,265	8,260,937 50	1,375,600	27,036,500 00	151,603	2,881,525 00	1,949,468	38,178,962 50
SILVER.								
Trade-dollars	280,050	280,050 00	4,523,000	4,523,000 00	1,329,000	1,329,000 00	6,132,050	6,132,050 00
Half-dollars	4,913,050	2,456,525 00	3,544,000	1,772,000 00	1,514,000	757,000 00	9,971,050	4,985,525 00
Quarter-dollars	9,661,050	2,415,262 50	4,320,000	1,080,000 00	2,444,000	611,000 00	16,425,050	4,106,262 50
Twenty-cents	37,800	7,560 00	1,140,000	228,000 00	140,000	28,000 00	1,317,800	263,560 00
Dimes	14,411,050	1,441,105 00	13,500,000	1,350,000 00	8,480,000	848,000 00	36,391,050	3,639,105 00
Total silver	29,303,000	6,600,502 50	27,027,000	8,953,000 00	13,907,000	3,573,000 00	70,237,000	19,126,502 50
MINOR.								
Five-cent	2,654,000	132,700 00	.....	.....	.....	.....	2,654,000	132,700 00
Three-cent	252,000	7,560 00	.....	.....	.....	.....	252,000	7,560 00
One-cent	12,009,000	120,090 00	.....	.....	.....	.....	12,009,000	120,090 00
Total minor	14,915,000	260,350 00	.....	.....	.....	.....	14,915,000	260,350 00
Total coinage	44,640,265	15,121,790 00	28,402,600	35,989,500 00	14,058,603	6,454,525 00	87,101,468	57,565,815 00

III.—*Statement of bars manufactured at the mints and assay-offices during the fiscal year ended June 30, 1870.*

Description.	Mints.				Assay-offices.		Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New York.	Boise.	
GOLD.							
Fine bars	$37,520 01				$3,482,934 39		$3,520,454 40
Unparted bars		$7,707,396 84		$743,549 84		$63,356 54	8,514,233 22
Total gold	37,596 01	7,707,396 84		743,549 84	3,482,934 39	63,356 54	12,034,687 62
SILVER.							
Fine bars	86,052 48	113,794 09	$904,453 65		5,109,006 57		6,213,306 79
Unparted bars		1,460,650 35	603,144 30	6,014 90		1,670 75	2,071,480 30
Sterling bars					11,050 68		11,050 68
Total silver	86,052 48	1,574,444 44	1,507,597 95	6,014 90	5,120,057 25	1,670 75	8,295,837 77
Total gold and silver	123,572 49	9,281,771 28	1,507,597 95	749,564 74	8,602,991 64	65,027 29	20,330,525 39

IV.—*Gold and silver of domestic production (including United States bullion purchased) deposited at the mints and assay-offices during the fiscal year ended June 30, 1876.*

Locality.	Mints.				Assay-offices.		Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New York.	Boise.	
GOLD.							
Alabama	$530 68						$530 68
Alaska		$6,826 95					6,826 95
Arizona	310 66	304,251 57			$3,951 96		308,513 61
California	2,765 15	9,860,492 87			892,275 96		10,755,534 00
Colorado	36,829 99			$702,207 34	1,158,391 16		1,897,428 49
Dakota	1,546 71				4,066 62		5,613 33
Georgia	23,082 85				18,579 71		41,662 56
Idaho	6,204 28	348,469 83			328,502 01	$54,038 00	737,214 12
Kansas	107 03						107 03
Montana	14,494 69	27,810 65		6,940 16	1,884,110 25		1,933,355 75
Nebraska					1,008 70		1,008 70
Nevada	831,356 35	39,098 73	$3,239,956 05		202,070 76		4,312,481 89
New Hampshire	2,444 58				287 16		2,731 74
New Mexico	77 60			14,764 67	62,078 97		76,921 24
North Carolina	89,523 35				1,658 11		91,181 46
Oregon	665 37	537,128 74			935 85	8,194 65	546,924 61
South Carolina	908 83				216 37		1,125 20
Tennessee					435 08		435 08
Utah	672 52	5,144 15			12,815 03		18,631 70
Vermont	491 29						491 29
Virginia	2,988 44				335 05		3,323 49
Washington		26,988 03					26,988 03
Wyoming	4,365 63	1,162 82		11,796 54	1,094 67		18,419 66
Refined gold		9,835,189 49					9,835,189 49
Parted from silver	11,452 87				1,324,322 86		1,335,775 73
Contained in silver		5,668,881 64		507 49		803 67	5,670,192 80
Other sources	17,251 58						17,251 58
Total gold	1,048,069 87	26,661,445 47	3,239,956 05	736,216 20	5,897,136 30	63,036 32	37,645,860 21
SILVER.							
Arizona		31,738 45					31,738 45
California		330,621 93			25,633 44		356,255 37
Colorado	2,868 49			5,523 51	3,338,866 29		3,347,258 29
Idaho	74 19	54,736 09				560 78	55,371 06

Massachusetts	1,190 87				917 56		917 56
Michigan	499 70						1,190 87
Montana	3,393,084 94	5,752,884 93	4,984,380 91		903,239 77		903,709 47
Nevada					1,696,566 86	986 10	15,827,902 74
New Mexico		919 03			397,016 16	21 20	397,016 16
Oregon	7,355 48	1,740 36					933 23
Utah		2,637,378 87			290,734 49		299,830 33
Refined silver	9,993 51				78,958 30		2,637,378 87
Parted from gold		100,184 10		9,967 76		1,303 89	88,951 81
Contained in gold	9,071 12	425,484 41					111,455 75
Other sources							434,555 53
Total silver	3,430,674 20	9,335,681 17	4,984,380 91	15,491 27	6,077,682 31	2,170 97	23,846,080 83
Total gold and silver	4,478,744 07	35,997,126 64	8,294,336 96	751,707 47	11,974,818 61	65,207 29	61,491,941 04

V.—*Circular exhibiting the values in United States money of the pure gold or sil senting, respectively, the monetary units and standard coins of foreign countries, i ance with the act of March 3, 1873.*

[1876.—Department No. 1. Secretary's Office.]

TREASURY DEPARTMEN
Washington, D. C., January 1,

The first section of the act of March 3, 1873, provides "that the value of forei as expressed in the money of account of the United States, shall be that of t metal of such coin of standard value," and that "the values of the standard circulation of the various nations of the world shall be estimated annually Director of the Mint, and be proclaimed on the first day of January by the S of the Treasury."

The estimate of values contained in the following table has been made by the D of the Mint, and is hereby proclaimed in compliance with the above-stated pr of law:

Country.	Monetary unit.	Standard.	Value in U. S. money.	Standar
Austria	Florin	Silver	.45,3	Florin.
Belgium	Franc	Gold and silver	.19,3	5, 10, and
Bolivia	Dollar	Gold and silver	.96,5	Escudo, and bol
Brazil	Milreis, of 1,000 reis	Gold	.54,5	None.
British possessions in North America.	Dollar	Gold	$1.00	
Bogota	Peso	Gold	.96,5	
Central America	Dollar	Silver	.91,8	Dollar.
Chili	Peso	Gold	.91,2	Condor, and esc
Denmark	Crown	Gold	.26,8	10 and 20
Ecuador	Dollar	Silver	.91,8	Dollar.
Egypt	Pound, of 100 piasters	Gold	4.97,4	5, 10, 25, piasters
France	Franc	Gold and silver	.19,3	5, 10, and
Great Britain	Pound sterling	Gold	4.86, 6½	½ sovereig ereign.
Greece	Drachma	Gold and silver	.19,3	5, 10, 20, 5 drachma
German Empire	Mark	Gold	.23,8	5, 10, and
Japan	Yen	Gold	.99,7	1, 2, 5, 1 yen.
India	Rupee, of 16 annas	Silver	.43,6	
Italy	Lira	Gold and silver	.19,3	5, 10, 20, 5 lire.
Liberia	Dollar	Gold	1.00	
Mexico	Dollar	Silver	.99,8	Peso or do 25, and 5
Netherlands	Florin	Gold and silver	.38,5	Florin; te gold, ($
Norway	Crown	Gold	.26,8	10 and 20
Peru	Dollar	Silver	.91,8	
Portugal	Milreis, of 1,000 reis	Gold	1.08	2, 5, and
Russia	Rouble, of 100 kopecks	Silver	.73,4	½, ¼, and 1
Sandwich Islands	Dollar	Gold	1.00	
Spain	Peseta, of 100 centimes	Gold and silver	.19,3	5, 10, 20, 5 pesetas.
Sweden	Crown	Gold	.26,8	10 and 20
Switzerland	Franc	Gold and silver	.19,3	5, 10, and
Tripoli	Mahbub, of 20 piasters	Silver	.89,9	
Tunis	Piaster, of 16 caroubs	Silver	.11,8	
Turkey	Piaster	Gold	.04,3	25, 50, 100 500 pias
United States of Colombia	Peso	Silver	.91,8	

B. H. BRISTO
Secretary of the Tre

REPORT OF THE FIRST COMPTROLLER.

REPORT

OF

THE FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
First Comptroller's Office, October 23, 1876.

SIR: The following report, which embraces the operations of this office during the fiscal year ending June 30, 1876, is respectfully submitted.

The number of warrants examined, countersigned, entered upon blotters, and posted into ledgers was as follows:

Treasury proper	2,440
Public debt	175
Quarterly salaries	1,287
Diplomatic and consular	4,843
Customs	4,864
Internal revenue	5,716
Judiciary	2,340
War pay	4,855
War repay	1,320
Navy pay	2,852
Navy repay	227
Interior civil	2,395
Interior pay	1,990
Interior repay	506
Appropriation	142
Customs, (covering)	1,406
Land, (covering)	862
Internal revenue, (covering)	2,411
Miscellaneous, (covering)	6,749
Miscellaneous repay, (covering)	1,610

The following accounts were received from the First and Fifth Auditors of the Treasury and the Commissioner of the General Land-Office, and revised and certified, viz:

Judiciary, embracing the accounts of the United States marshals for their fees, and for the expenses of the United States courts, of the United States district attorneys, and of the commissioners and clerks of the United States courts	2,291
Diplomatic and consular, embracing the accounts arising from our intercourse with foreign nations, expenses of consuls for sick and disabled seamen, of our commercial agents in foreign countries	2,249
Awards by the court of Alabama claims	1,203
Public lands, embracing the accounts of the registers and receivers of land-offices, and surveyors-general and their deputies, and of lands erroneously sold	2,606
Steamboats, embracing accounts for the expenses of the inspection of steam-vessels and salaries of inspectors	391
Mint and its branches, embracing the accounts of gold, silver, and cent coinage, of bullion, of salaries of the officers, and general expenses	221
Public debt, embracing the account of the Treasurer of the United States, and the accounts of the assistant treasurers for the redemption of United States stocks and notes, and for the payment of the interest on the public debt	657
Public printing, embracing accounts for printing, for paper and for binding	95
Territorial, embracing accounts for the legislative expenses of the several Territories and all the expenses incident to their government	334

Congressional, embracing accounts for salaries, for contingent expenses, and for other expenses of the United States Senate and House of Representatives	92
Internal-revenue collectors, accounts of the revenue collected, the expenses of collecting the same, compensation of collectors, and the expenses of their offices	2,165
Internal-revenue stamp-agents' accounts for the sale of stamps	371
Miscellaneous internal revenue, embracing accounts of supervisors, surveyors, agents, accounts for redemption of stamps, for drawback, &c	2,727
Internal-revenue assessors' accounts for the expenses of levying the taxes and for their own compensation	24
Miscellaneous, embracing accounts for the contingent expenses of all the Executive Departments at Washington, salaries of judges, district attorneys, and marshals, expenses of the Coast Survey, of public buildings and grounds, &c	3,465
Number of letters written from this office on official business	11,862
Number of receipts for tax-lists given by collectors, examined, registered, and filed	2,376
Number of books of tax-paid spirit, tobacco, and special stamps counted and certified	21,638
Number of requisitions examined, entered, and reported, viz:	
Diplomatic and consular	1,256
Collectors of internal revenue	2,243
United States marshals	329
Mints	112

The above details exhibit but a portion of the duties pertaining to this office. Thereto must be added the examination, registering, and filing of official bonds; the examination, filing, and registering of all powers of attorney for the collection of interest and the collection of money due to public creditors from the Department; the examination and decision of applications for the issue of securities in place of those lost or destroyed, and a variety of miscellaneous business occurring daily, which it is impossible to enumerate.

I commend the persons employed in the office for their faithful and efficient service.

Respectfully submitted.

R. W. TAYLER,
Comptroller.

Hon. LOT M. MORRILL,
Secretary of the Treasury.

REPORT OF THE SECOND COMPTROLLER.

REPORT

OF THE

SECOND COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
October 12, 1876.

SIR: In compliance with your request, I submit herewith a summary statement of the business done in this office during the fiscal year which ended on the 30th June, 1876.

The total number of accounts and claims received and finally adjusted is as follows:

From—	Received.	Revised.	Amount.
Second Auditor	7,380	7,448	$23,384,340
Third Auditor	4,846	4,534	60,459,867
Fourth Auditor	5,972	5,980	21,860,378
Total	18,198	17,962	105,704,585

These have been duly entered, revised, and the balances due thereon certified for payment.

The following tables show the number of accounts and claims received and revised, the character of the same, the amounts allowed, and the Auditors from whom received:

Accounts received and revised during the year.

Character of accounts.	Received.	Revised.	Amount.
From the Second Auditor:			
1. Of disbursing-officers of the War Department under the acts for collecting, organizing, and drilling volunteers	3	3	$12,517
2. Of Army recruiting-officers for the regular recruiting-service	112	124	246,285
3. Of Army paymasters for pay of the Army, including mileage to officers and general expenses	576	656	12,275,524
4. Special accounts settled by the paymasters' division	817	817	240,201
5. Of disbursing officers of the Ordnance Department for the expenses of the ordnance service, and for ordnance, ordnance stores and supplies, armories, and arsenals	370	364	1,839,773
6. Of agents of Indian affairs for the current and contingent expenses of the Indian service, including annuities and instalments under treaties	1,311	1,264	7,546,698
7. Of disbursing officers of the Medical Department for medical and hospital supplies and medical services	528	479	307,451
8. Of disbursements for contingent expenses of the War Department	61	61	119,318
9. Of disbursing officers of the Freedmen's Bureau for pay and bounty to colored soldiers	5	5	140,920
10. Of money received and disbursed for the Soldiers' Home	26	28	163,155
Total	3,809	3,801	22,691,842

Accounts received and revised during the year—Continued.

Character of accounts.	Received.	Revised.	Amount.
From the Third Auditor:			
1. Of disbursing officers of the Quartermaster's Department for the regular supplies and incidental expenses	887	666	$20, 196, 255
2. Of disbursing officers of the Subsistence Department	902	866	3, 575, 379
3. Of disbursing officers of the Engineer Department for military surveys, the construction of fortifications, river and harbor surveys and improvements	74	67	5, 675, 430
4. Of pension agents for the payment of pensions, &c	307	260	29, 070, 256
5. For disbursements made for the relief of destitute freedmen and refugees	10	10	464, 469
Total	2, 180	1, 869	58, 911, 779
From the Fourth Auditor:			
1. Of the disbursing officers of the Marine Corps	9	9	663, 032
2. Of the paymasters of the Navy proper	505	511	5, 761, 872
3. Of paymasters of the Navy Department at the navy-yards	95	100	8, 693, 485
4. Of paymasters of the Navy, acting as navy-agents and disbursing officers	15	16	5, 307, 134
5. Of Navy pension agents for the payment of pensions to the invalids of the Navy and Marine Corps	70	74	584, 827
Total	694	710	21, 010, 350

Claims received and revised during the year.

Character of claims.	Received.	Revised.	Amount.
From the Second Auditor:			
1. Soldiers' pay and bounty	3, 571	3, 647	$492, 498
From the Third Auditor:			
1. Lost property under act of March 3, 1849	375	374	52, 699
2. Quartermaster and commissary stores, act of July 4, 1864	302	302	186, 229
3. Awards of Southern Claims Commission	1, 154	1, 154	721, 696
4. Miscellaneous	745	745	259, 353
5. Oregon and Washington Territory Indian war claims	79	79	20, 757
6. State claims	11	11	307, 494
Total	2, 666	2, 665	1, 548, 688
From the Fourth Auditor:			
1. Sailors' pay and bounty	1, 736	1, 728	232, 089
2. Prize-money	3, 498	3, 498	300, 876
3. Prize-lists	44	44	317, 063
Total	5, 278	5, 270	850, 028
Duplicate checks approved under act of February 2, 1872	516	516	24, 751
Referred cases adjusted	3, 809		

Number of single vouchers examined	1, 792, 906
Settlements recorded during the fiscal year	6, 845
Requisitions recorded during the fiscal year	10, 919
Accounts on hand at the commencement of the fiscal year	800
Accounts on hand at the close of the fiscal year	860
Letters written on official business, (pages)	1, 665
Differences recorded, (pages)	3, 409
Bonds filed	159
Contracts filed	1, 465
Number of clerks employed	70

Respectfully,

C. C. CARPENTER,
Comptroller.

The Hon. the SECRETARY OF THE TREASURY.

REPORT OF THE COMMISSIONER OF CUSTOMS.

REPORT

OF

THE COMMISSIONER OF CUSTOMS..

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington City, D. C., November 22, 1876.

SIR: I have the honor to submit herewith, for your information, a statement of the work performed in this office during the fiscal year ending June 30, 1876.

The number of accounts on hand July 1, 1875		166
Number of accounts received from the First Auditor during the year		6,067
		6,233
Number of accounts adjusted during the year	6,014	
Number of accounts returned to First Auditor	10	6,024
Number of accounts on hand July 1, 1876		209

There was paid into the Treasury of the United States from sources the accounts of which are settled in this office—

On account of customs	$148,071,984 61
On account of marine-hospital tax	344,680 78
On account of steamboat-inspection	265,583 65
On account of fines, penalties, and forfeitures	183,797 86
On account of storage, services of customs-officers, &c	455,533 53
On account of customs-officers and emolument-fees	570,812 55
On account of deceased passengers	390 00
	149,892,782 98

And there was paid out of the Treasury—

On account of expenses of collecting the revenue from customs	$6,702,230 34
On account of refunding excess of deposits	1,919,083 33
On account of debentures	3,845,401 90
On account of public buildings	3,488,923 41
On account of construction and maintenance of lights	2,703,023 28
On account of construction and maintenance of revenue-cutters	889,201 22
On account of marine-hospital service	438,668 55
On account of preserving life and property from shipwreck	238,128 12
On account of compensation in lieu of moieties	60,448 38
On miscellaneous accounts	62,600 92
	20,347,709 45

The number of estimates received	2,925
The number of requisitions issued	2,888
The amount involved in requisitions	$12,563,115 28
The number of letters received	8,691
The number of letters written	11,017
The number of letters recorded	9,901
The value of postage-stamps used	$367 54
The number of returns received and examined	12,902
The number of oaths examined and registered	5,472
The number of appointments registered	6,068
The average number of clerks employed	27
The amount involved in this statement	$182,803,975 25

I can hardly overestimate the importance of provision being n for the settlement of accounts of ex-customs officials. There are large amounts due the Government on unadjusted balances of kind extending through many years. The clerical force of this offi inadequate to the proper discharge of current business, a suit attention to matters not current requiring investigation, and the p aration of accounts for suit. Heretofore such matters have been lo after in the occasional lulls of business, and then only in a hurried imperfect manner. I am of the opinion that the labor of a compe and industrious person in this direction will every year save much r than his salary, besides greatly increasing the efficiency and useful of the office. I therefore earnestly recommend the creation of an a tional clerkship of the fourth-class for the performance of this sp work.

I inclose a statement of the transactions in bonded goods during year ending June 30, 1876, as shown by the adjusted accounts.

Very respectfully, your obedient servant,

H. C. JOHNSON,
Commissioner of Custo

Hon. LOT M. MORRILL,
Secretary of the Treasury.

Statement of warehouse-transactions at the several districts and ports of the United States for the fiscal year ending June 30, 1876.

Districts.	Balance on bonds to secure duties on goods remaining in warehouse July 1, 1875.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal, duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1876.
Albany				$154,408 50		$154,408 50				
Baltimore	$1,049,546 35	$2,371,665 28	$37,446 52	76,142 83	$56,249 65	3,068,170 08	$90,198 17	$50,842 66	$173,018 69	$208,821 03
Buffalo Creek	2,742 25	8,250 16	6,296 98	963,218 03	21 41	15,079 63	236,444 41	726,458 42	124 45	2,421 92
Belfast	6,176 18	8,829 04	507 48		9 74	7,377 81		1,001 08		7,143 55
Bangor	2,374 80	8,630 07	277 02	793 79		9,843 69	435 46	47 29		1,749 24
Bath	1,938 25	4,377 25	2,505 86	5,179 57		8,508 98	47 04	367 05	1,343 43	3,734 43
Barnstable	1,140 24		11,672 54					12,094 12		718 66
Boston and Charlestown*	3,906,130 21	5,547,438 13	198,362 79	483,770 21	111,17 78	6,573,966 37	87,110 21	650,808 23	454,241 77	2,480,751 54
Brazos de Santiago†	6,273 71	169,775 35	234,558 29	432,992 72	72 00	1,246 79	5,795 13	784,201 24	24 92	52,403 99
Chicago	117,219 30	769,831 81	43,069 68	100,518 14	11,859 48	856,089 76	8,330 63	16,890 84	12,211 23	148,975 95
Champlain				133,631 09			133,631 09			
Cuyahoga	11,907 21	22,291 27	2,502 55	13,312 05	88 81	39,334 51	407 77	400 31	656 30	9,303 00
Charleston	9,914 52	4,315 86	2,284 12	2,146 97	61 38	12,790 18	791 50		277 94	4,863 23
Castine	194 74	1,203 06	628 48		4 94	54 43		1,425 06	11	551 62
Cincinnati	18,699 92	49,153 99	20,803 35	60,047 71	415 24	130,261 83				18,858 38
Cape Vincent			2,833 99	18,544 92			10,196 83	11,182 08		
Corpus Christi	84 60		90,860 06	417 79		475 30	240 84	90,646 31		
Detroit	25,481 99	28,642 12	172,170 82	508,466 76	34 15	144,210 92	86,350 67	433,471 18	521 15	70,241 92
Delaware	2,115 09		8,567 98			10,683 07				
Dubuque				1,115 78		1,115 78				
Du Luth	32,426 84			427,287 73	576 51	6,341 63		427,287 73		26,661 72
Evansville				412 55		194 30			218 25	
Edgartown				1,543 02		35 52		1,507 50		
Erie		55,185 75	93 60	21,421 07		55,942 01	20,664 81		93 60	
Fairfield				88 74		88 74				
Frenchman's Bay	294 15		813 28	784 09		2 07		1,651 17		239 28
Fall River				347 93		347 93				
Genesee	792 40	8,465 22	1,482 02	24,593 11	17 48	13,624 28	18,769 75			2,956 20
Gloucester	9,846 53	57,935 44	1,690 86		301 02	1,418 95	568 22	45,881 85	1,529 11	20,375 72
Georgetown, D. C	4,333 48		3,204 14	585 18	234 12	4,957 92	295 79			3,103 21
Galveston	19,289 65	97,557 89	19,588 40	2,494 35	474 98	43,246 28	1,256 35	77,381 51	535 31	16,985 82
Huron				369,255 79	153 50	30 00	83,513 98	285,741 81	123 50	
Key West	42,807 81	188,045 45	2,428 65	528 54	2,126 45	184,663 13	5,224 45	528 54	01	45,520 77
Kennebunk	535 53		1,619 75	181 56		864 83		181 56	56 09	1,234 36
Louisville	2,842 27	2,999 12	12,174 42	7,291 96	141 56	19,605 05			144 40	5,699 88
Milwaukee	3,373 78	2,487 51	336 89	12,623 22	124 13	18,334 62			122 56	488 35

* To March 31, 1876.

† To April 30, 1876.

Statement of warehouse-transactions at the several districts and ports of the United States, &c.—Continued.

Districts.	Balance on bonds to secure duties on goods remaining in warehouse July 1, 1875.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal, duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1876.
Mobile	$8,232 51	$21,791 06	.....	$404 50	$531 79	$19,235 84	.....	$404 50	$1 00	$11,318 52
Middletown	3,696 69	.....	$13,925 44	276 99	.....	15,576 05	.....	.....	.....	2,323 07
Miami	1,628 77	1,925 49	1,695 54	7,541 28	58 12	5,285 18	$6,274 90	.....	79 60	1,209 52
Memphis	13,360 43	978 68	5,213 48	7,375 00	132 81	13,432 99	.....	.....	95 00	13,532 41
Michigan	.....	.....	.....	105 71	.....	105 71	.....	.....	.....	.....
Marblehead	.....	.....	356 72	.....	.....	.....	.....	356 72	.....	.....
Minnesota	.....	1,651 20	2,081 27	42,423 91	.....	6,080 25	795 78	38,104 09	.....	1,176 26
Niagara	.....	.....	.....	765,583 02	.....	32 55	234,603 56	530,946 91	.....	.....
New Haven	48,564 81	411,193 34	3,353 45	.....	.....	372,864 14	67,615 24	1,611 72	.....	21,020 50
Newport	.....	.....	.....	258 16	.....	115 20	.....	142 96	.....	.....
New London	23,380 41	64,251 67	1,229 60	3,562 71	.....	82,858 17	2,166 96	2,625 35	.....	4,773 91
Newburyport	52,330 71	77,116 54	418 56	7,090 41	.....	103,811 13	.....	7,290 08	01	25,855 00
New Bedford	1,909 00	4,300 80	205 44	11,267 68	.....	8,343 39	4,092 59	5,014 94	.....	232 00
Norfolk and Portsmouth	5,840 01	.....	91 26	1,276 70	52 39	6,963 04	.....	.....	90	296 42
Nashville*	.....	.....	.....	1,369 74	.....	519 74	.....	.....	850 00	.....
New Orleans	466,969 81	806,594 80	15,749 54	1,689,415 22	37,514 74	705,868 14	1,729,854 01	127,602 70	69,540 60	383,378 66
Newark	.....	.....	.....	1,500 00	.....	1,500 00	.....	.....	.....	.....
New York†	18,288,373 03	31,116,157 13	430,240 01	6,021,231 53	577,795 73	34,227,488 30	531,433 97	7,402,196 67	1,022,672 09	13,250,006 40
Oswego	6,783 85	637,440 06	.....	79,887 10	4,322 08	336,292 98	387,613 45	591 15	.....	3,935 51
Oswegatchie	6,830 02	5,149 16	.....	28,304 28	222 48	7,923 23	28,616 25	2,421 90	26 60	1,517 96
Omaha	.....	.....	.....	1,560 00	.....	1,560 00	.....	.....	.....	.....
Providence	15,748 90	7,416 24	54,861 09	16,089 19	137 85	42,559 21	40,982 92	.....	131 25	10,579 89
Passamaquoddy	1,111 05	5,198 94	1,792 67	144,585 88	.....	390 83	56,834 27	93,238 50	.....	2,224 94
Philadelphia	1,165,256 86	2,655,230 61	41,820 28	107,139 80	31,105 67	3,041,781 36	59,832 79	33,499 78	132,695 74	732,743 55
Portsmouth	924 28	805 57	22,557 46	1,079 78	9 80	11,179 78	.....	2,013 62	.....	12,183 49
Portland and Falmouth	74,529 78	175,395 48	80,708 95	3,749,574 05	457 10	217,677 48	17,070 08	3,816,452 54	709 50	28,755 76
Pensacola	.....	1,133 60	.....	243 80	92 59	688 54	.....	243 80	.....	537 65
Petersburgh	48 41	.....	.....	1,285 80	.....	1,285 80	.....	.....	.....	48 41
Plymouth	11,015 95	.....	10,993 93	1,043 28	.....	17,471 01	.....	1,043 28	7 00	4,531 87
Pittsburgh†	28,266 66	876 40	11,399 36	2,933 18	674 98	16,740 48	.....	.....	106 13	27,303 97
Richmond	.....	.....	1,206 67	5,111 41	.....	6,192 32	.....	.....	.....	125 76
San Francisco	1,243,386 45	4,446,333 42	55,066 58	961,666 82	37,829 47	3,943,245 24	307,663 72	799,272 29	242,537 43	1,451,564 06
Salem and Beverly	2,177 09	3,102 45	15,224 30	.....	.....	13,807 58	.....	3,647 56	.....	3,048 76
Savannah	2,710 49	3,180 37	596 61	3,568 48	85 39	3,272 21	4,617 15	621 33	658 79	971 86
Saint Louis	97,420 75	45,320 25	497,352 73	756,539 82	359 01	1,305,002 68	.....	.....	101 26	91,888 62
Saluria	.....	.....	.....	91 35	.....	91 35	.....	.....	.....	.....
Sandusky				16 01		16 01				

Vermont	6,683 13	4,384 74		3,471,058 19	647 35				
Wilmington	390 98			2,007 06	39 99	362 90			
Wheeling						2,007 06			
Wiscasset	375 80		1,889 65				1,817 52	3 89	344 05
Waldoborough				558 71			558 71		
Willamette	38,475 89	63,400 71	3,856 60	10,017 75	152 74	96,341 40	1,985 84	129 19	17,467 19
Total	96,894,742 55	49,967,408 48	2,152,667 71	21,729,253 05	876,358 47	56,028,790 12	4,768,207 94	19,466,877 99	2,115,706 05	19,240,848 16

* To February 29, 1876.

† To March 13, 1876.

RECAPITULATION.

To balance July 1, 1875	$96,894,742 55	Withdrawal, duty paid	$56,028,790 12
To warehoused and bonded	49,967,408 48	Withdrawal for transportation	4,768,207 94
Rewarehoused and bonded	2,152,667 71	Withdrawal for exportation	19,466,877 99
Constructively warehoused	21,729,253 05	Allowances and deficiencies	2,115,706 05
Increase of duties ascertained on liquidation	876,358 47	By balance June 30, 1876	19,240,848 16
Total	101,620,430 26	Total	101,620,430 26

H. C. JOHNSON,
Commissioner of Customs.

OFFICE OF COMMISSIONER OF CUSTOMS, *November* 23, 1876.

Balance taken up in this statement			$26,894,742 55
Balance reported by last statement			19,595,051 43
Difference			7,299,691 12
Arising from:			
Increase in balance, New York, from March 1 to June 30, 1875, account reported to February 28 in last statement		$6,918,629 61	
Increase in Philadelphia from April 1 to June 30, 1875, account reported to March 31, 1875		385,672 89	
		7,304,302 50	
Less:			
Decrease in Selma, Ala., port discontinued and balance not brought forward	$3,805 53		
Decrease in New Albany	805 85		
		4,611 38	
			7,299,691 12

REPORT OF THE FIRST AUDITOR.

REPORT

OF

THE FIRST AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
First Auditor's Office, October 28, 1876.

SIR: In obedience to the request made in your letter of the 28th ultimo, I have the honor to submit the following statement of the business transactions of this office for the fiscal year ending June 30, 1876:

Accounts adjusted.	No. of accounts.	Amount.
RECEIPTS.		
Collectors of customs, for duties on merchandise and tonnage received	1,227	$163,311,076 14
Collectors of customs, for fees received under the provisions of section 4458 of the Revised Statutes, (S. B.)	1,083	265,034 17
Fines, penalties, and forfeitures	543	262,524 91
Marine-hospital money collected	1,537	340,187 14
Official emoluments of collectors, naval officers, and surveyors received	1,126	581,728 79
Moneys received from sale of old material	172	204,383 09
Moneys received from sale of revenue-cutters	3	1,266 96
Moneys received on account of deceased passengers	29	630 00
Moneys received from Pacific Railroad Companies for accrued interest on bonds	12	718,179 96
Treasurer of the United States, for moneys received	5	925,987,375 79
Moneys received from captured and abandoned property	3	240,975 15
Mints and assay-offices	220	47,395,574 52
Miscellaneous receipts	655	538,393 90
Total receipts	6,615	1,139,847,330 52
DISBURSEMENTS.		
Expenses of collecting the revenue from customs	1,436	$6,310,073 31
Official emoluments of collectors, naval officers, and surveyors	1,111	508,854 21
Excess of deposits for unascertained duties	312	1,670,309 19
Debentures, drawbacks, bounties, and allowances	110	2,798,529 86
Light-house establishment	531	1,499,449 59
Marine-hospital service	1,014	421,441 60
Revenue-cutter disbursements	558	795,080 35
Compensation in lieu of moieties	236	61,888 48
Duties illegally exacted, fines remitted, judgments satisfied, and net proceeds of unclaimed merchandise paid	584	540,959 72
Distribution of fines, penalties, and forfeitures	15	2,842 20
Moneys erroneously received and covered	4	235 00
Judiciary expenses, embracing accounts of United States marshals, district attorneys, commissioners and clerks, rent of court-houses, support of prisoners, &c	2,568	3,880,767 05
Mints and assay-offices	220	47,907,731 60
Territorial accounts, embracing contingent expenses of executive offices and expenses of the legislative assemblies	40	122,124 39
Salaries of the civil list, paid directly from the Treasury	1,305	598,447 10
Disbursements on account of captured and abandoned property	3	163,776 34
Defense of suits and collection and examination of vouchers and records in relation to captured and abandoned property	86	46,866 52
Refunding proceeds of cotton unlawfully seized	16	21,715 86
Treasurer of the United States for general expenditures	5	951,919,540 71
Salaries and mileage of Senators	1	150,357 75
Salaries of officers of the Senate	5	144,041 09
Contingent expenses of the Senate	40	205,268 44
Salaries and mileage of Members and Delegates of the House of Representatives	1	336,834 38
Salaries of officers of the House of Representatives	12	296,922 25
Contingent expenses of the House of Representatives	40	172,487 17
Salaries, Congressional Library	3	22,000 00
Salaries, Congressional Printer	4	15,117 60
Salaries of employés Executive Mansion	4	20,700 00
Salaries of Metropolitan police	5	203,936 29

Accounts adjusted.	No. of accounts.	An
DISBURSEMENTS—Continued.		
Salaries of officers and employés independent treasury	54	
Contingent expenses of independent treasury	69	
Disbursing-clerks, for salaries of the several Departments of the Government at Washington	310	5
Contingent expenses of said Departments	330	2
Standard weights and measures	4	
Survey of the coasts of the United States	25	
Public printing and binding	95	1
Lithographing and engraving	18	
Construction of court-houses and post-offices	109	1
Construction of custom-houses	172	4
Construction of appraisers' stores	17	
Construction of marine hospitals	22	
Construction of branch mints	16	
Construction of light-houses	526	1
Construction of penitentiaries	8	
Construction of subtreasury	12	
Construction of new school-building, Georgetown, D. C.	2	
Construction of State Department	4	
Furniture for State Department	4	
Fuel, lights, and water for public buildings	444	
Heating apparatus for public buildings	49	
Furniture and repairs of furniture for public buildings	47	
Repairs and preservation of public buildings	82	
Annual repairs of the Treasury building	3	
Purchase of lands for public buildings	6	
Vaults, safes, and locks	6	
Traveling and incidental expenses of steamboat inspectors	350	
Salaries steamboat-inspection service	4	
Government Hospital for Insane, current expenses	6	
Government Hospital for Insane, erection of buildings	4	
Columbia Hospital for Women, current expenses	7	
Expenses of the board of health, District of Columbia	1	
Maryland Institution for Instruction of the Blind	4	
Capitol building, Olympia, Washington Territory	10	
Re-establishing lights on the southern coast	2	
Inquiries into the causes of steam-boiler explosions	9	
Establishment of life-saving stations	95	
Life-saving service, salaries of employés	15	
Life-saving service, contingent expenses	22	
Transfer by warrant and counter-warrant	29	
Public buildings and grounds	34	
Washington aqueduct	6	
Statistical and historical atlas respecting Indians	4	
Vaults, safes, and locks for public buildings	6	
Pay of custodians and janitors	4	
Suppressing counterfeiting and fraud	12	
Geological survey of Territories	13	
Propagation of food-fishes	29	
Salaries and contingent expenses Southern Claims Commission	4	
International Exhibition of 1876	123	
Improving Capitol grounds	5	
Freedmen's Hospital and Asylum	6	
Department of Agriculture	52	
Reform School	7	
War and Navy Department buildings	4	
Judgments of the Court of Claims	158	1
Outstanding liabilities	112	
Cotton-claims	33	
Construction, equipment, and repairs of revenue-vessels	69	
Expenses of transportation of United States notes, national currency, &c.	321	
Redemption of the public debt, including principal and interest	224	79
Payment of interest on outstanding public debt	126	354
Re-imbursement of the Treasurer of the United States for legal-tender notes and fractional currency destroyed	34	136
Warehouse and bond accounts	1,467	121
Miscellaneous accounts	733	6
Total disbursements	16,847	1,746

Reports and certificates recorded
Letters written
Letters recorded
Acknowledgments of accounts written
Powers of attorney for collecting interest on the public debt registered a
filed
Requisitions answered
Judiciary emolument accounts registered and referred

With the aid of temporary clerks appointed and transferred to this office since the reduction of its clerical force, made in pursuance of the provisions of the legislative and executive appropriation act of August 15, 1876, its business has been kept up with promptness.

In conclusion, I beg leave to commend the clerks in the office, generally, for efficiency and fidelity in the discharge of their assigned duties.

Respectfully submitted.

D. W. MAHON,
Auditor.

Hon. LOT M. MORRILL,
Secretary of the Treasury.

REPORT OF THE SECOND AUDITOR.

REPORT

OF

THE SECOND AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE, *November* 2, 1876.

SIR: I have the honor to submit the following detailed report of the operations of this Bureau for the fiscal year ending June 30, 1876:

BOOKKEEPER'S DIVISION.

Requisitions registered, journalized, and posted.

On what account drawn.	No.	Amount.
DEBIT REQUISITIONS.		
Pay Department	1,266	$13,165,257 76
Ordnance Department		1,565,464 77
Medical Department		264,327 25
Quartermaster's Department		13 39
Adjutant-General's Department		129,370 37
Appropriations under the control of the Secretary of War		125,472 21
Expenses of the Commanding-General's Office		5,013 39
Soldiers' Home		174,886 76
Special acts of relief by Congress		1,556 49
Indian Department	1,387	6,181,317 14
Total payments	2,653	21,612,679 53
TRANSFER REQUISITIONS.		
(Issued for the purpose of adjusting appropriations:)		
Transferring amounts from appropriations found to be chargeable to such as were entitled to credit on the books of the Second Auditor's Office	.....	13,331,869 61
Transferring amounts as above to the books of the Third Auditor's Office	.....	145,821 94
Transferring amounts as above to the books of the Fourth Auditor's Office	.....	1,047 77
Total transfer	.....	13,478,739 32
Aggregate debits	2,653	35,091,418 85
CREDIT REQUISITIONS.		
Deposit.		
In favor of the Pay Department	632	428,256 43
In favor of the Ordnance Department		89,864 90
In favor of the Medical Department		429 26
In favor of the Quartermaster's Department		125,768 31
In favor of the Adjutant-General's Department		11,628 99
In favor of appropriations under control of the Secretary of War		35 81
In favor of appropriation under control of the General of the Army		4,095 77
In favor of the Indian Department	101	213,340 32
Total deposit	733	873,419 79

Requisitions registered, journalized, and posted—Continued.

On what account drawn.	No.	Amount
COUNTER-REQUISITIONS.		
(Issued for the purpose of adjusting appropriations:)		
Transferring amounts to appropriations entitled to credit from those found to be chargeable on the books of the Second Auditor's Office	.....	$13, 336, 9
Transferring amounts as above from the books of the Third Auditor's to those of the Second Auditor's Office	.....	2, 4
Transferring amounts as above from the Fifth Auditor's to the Second Auditor's books	.....	1
Total counter	.....	13, 339, 5
Aggregate credits	.....	14, 213, 0
Aggregate debits and credits	3, 386	49, 304, 4
Deducting the credits from the debits the net amount drawn from the Treasury through this Office is shown to be	.....	20, 878, 4
APPROPRIATION WARRANTS.		
Credits.		
In favor of appropriations of Pay Department	.....	26, 180, 1
In favor of appropriations of Ordnance Department	.....	1, 374, 5
In favor of appropriations of Medical Department	.....	227, 9
In favor of appropriations of Adjutant-General's Department	11	356, 5
In favor of appropriations of Quartermaster's Department	.....	1, 496, 4
In favor of appropriations under control of Secretary of War	.....	183, 9
In favor of appropriation under control of the General of the Army	.....	5, 3
In favor of appropriations of the Indian Department	29	3, 605, 3
Under special acts of relief by Congress	.....	8
Total credits	40	33, 431, 1
Debits.		
Transfer and surplus-fund warrants	4	14, 560, 5
Aggregate debits and credits	44	47, 991, 7
Excess of credits over debits	.....	18, 870, 6

Condensed balance-sheet of appropriations.

	War Department.	Indian Department
CREDIT.		
Balance to the credit of all appropriations on the books of this Office July 1, 1875	$4, 289, 488 69	$6, 994,
Amount credited by appropriation-warrants during the fiscal year ending June 30, 1876	29, 825, 837 84	3, 636,
Amount credited by requisitions during same period	13, 999, 675 02	213,
Amount credited through Third Auditor's Office to appropriations used in common by both Offices	50, 903 15	.....
Total	48, 165, 904 70	10, 844,
DEBIT.		
Amount debited to appropriations by transfer and surplus-fund warrants during the fiscal year ending June 30, 1876	14, 404, 605 72	155,
Amount drawn from appropriations by requisitions during same period	28, 910, 101 71	6, 181,
Amount drawn through Third Auditor's Office from appropriations used in common by both Offices	1, 486, 672 57	.....
Amount remaining to the credit of all appropriations on the books of this Office June 30, 1876	3, 364, 524 70	4, 507,
Total	48, 165, 904 70	10, 344,

)llowing settlements incidental to the work of the bookkeeper's were made during the year:

	No.	Amount.
ettlements for the adjustment of appropriations, and miscel- settlements	3	$117,553 41

Settlements entered.

s'		276
		129
		99
		20
cies of the Army and of the Adjutant-General's Department		30
lome		27
ıd credits to officers for overpayments, refundments, &c		511
pay		23
f Government property		15
s branch, Adjutant-General's Office		12
to credit of disbursing-officers on Third Auditor's books		78
ettlements adjusting appropriations on Second Auditor's books		8
bursing accounts		224
ous		82
ır	$212,546 56	315
dian	3,793,158 53	
ıl	4,005,705 09	1,056
ıl		2,905

y-one transcripts of accounts have been prepared for suit, fifty- ds of disbursing officers have been registered, three hundred ı certificates of non-indebtedness have been issued to officers ervice and to the Third Auditor, nine hundred and seventy- ficates of deposit have been listed, and fourteen hundred and ers have been written.

the Senate resolution of February 9, 1876, calling for a detailed t of balances from public officers and other parties, (no longer ıblic service,) a report was prepared in this division embracing es of more than three thousand officers and others who are in-) the United States on the books of this Office. The prepara- is report, which demanded information not found on the journals ers and therefore involved much extra search among the records of the Office, occupied a time equal to one hundred days' work erk, a good portion of the work having to be attended to after ırs in order to prevent the current business of the division from ı arrear.

)llowing statement in relation to accounts, appropriations, the val from the Treasury and the "covering in" of public moneys, ıbmitted as containing information of general interest but not ; accessible.

CLASSIFICATION OF ACCOUNTS.

classes of accounts are kept on the books of this division, viz: ers', Indian, and miscellaneous.

rst class comprises the disbursing accounts of Army Paymas-

cond class embraces the money-accounts of superintendents of ıffairs, Indian inspectors, agents and special agents, and the ıg-clerk of the Interior Department; also the claims of Indian ors and employés for goods supplied and services rendered at ıus agencies.

The third class includes the disbursing-accounts of officers of th Medical and Ordnance Departments; recruiting-officers; assistant adjutant-generals, (who disburse the contingent fund of their department; officers paying bounties and arrears of pay to colored soldiers or their heirs; the disbursing-clerk of the War Department, who makes payments from the appropriations for "contingencies of the Army," "medals of honor," "publication of official records of the war of the rebellion," and "medical and surgical history and statistics;" and engineer officers and quartermasters who are supplied through this Office with funds from the appropriation for "contingencies of the Army." It also includes charges and credits to officers and enlisted men for overpayments, double payments, refundments, &c.; and all other accounts not specified as belonging to the first two classes.

APPROPRIATIONS.

There are 1,185 appropriations on the books of this Office, (excluding old appropriations that have once been closed, but are liable to be re-opened on the final adjustment of unbalanced accounts,) viz: on the paymasters' ledgers, 76; on the Indian ledgers, 786; and on the miscellaneous ledgers, 324. The books kept in connection with these appropriations are: three warrant-books, in which all appropriation warrants are recorded; fifty-six requisition-books, (forty-seven debit and nine credit,) in which all requisitions on the Secretary of the Treasury are copied; eight appropriation ledgers, showing the amounts debited and credited to each appropriation, with the balances remaining unexpended at the close of each fiscal year; nine list-books, in which certificates of deposits made by disbursing-officers and others are entered, and nine indexes.

It should be stated, as pertaining to this subject, that under the present system of making appropriations the keeping of the appropriation-ledgers involves twice as much work as under the system that obtained prior to 1870. The act of July 12, 1870, (section 3679 Revised Statutes,) prohibits any Department of the Government from expending in any one fiscal year any sum in excess of appropriations made by Congress for that year. Since 1870 appropriations have therefore been designated by fiscal years—a distinct appropriation for each year. Section 5, act March 3, 1875, enacts that whenever it may be necessary in the settlement of the accounts of disbursing officers for expenditures made in pursuance of law to use appropriations carried to the surplus fund, the Secretary of the Treasury may make the necessary entries on the books of the Department. Under the operation of this law, "transfer-accounts" have been opened under eighty appropriations. It has also been necessary in many cases that Congress should "re-appropriate" sums that had been carried to the surplus fund to pay amounts certified to be due by the accounting-officers of the Treasury Department. The effect of the above-cited laws on the number of appropriations is illustrated by the following list of appropriations for "pay of the Army:"

1. Pay of the Army, 1871 and prior years... (Original appropriation.)
2. Pay of the Army, 1871 and prior years... Re-appropriated.
3. Pay of the Army, 1871 and prior years... Transfer account.
4. Pay of the Army, 1872..... (Original appropriation.)
5. Pay of the Army, 1872..... Re-appropriated.
6. Pay of the Army, 1872..... Transfer account.
7. Pay of the Army, 1873..... (Original appropriation.
8. Pay of the Army, 1873 ..... Re-appropriated.

Pay of the Army, 1873	Transfer-account.
Pay, mileage, and general expenses of the Army, 1874	(Original appropriation.)
Pay, mileage, and general expenses of the Army, 1875	(Original appropriation.)
Pay, mileage, and general expenses of the Army, 1876	(Original appropriation.)
Pay, mileage, and general expenses of the Army, 1877	(Original appropriation.)

)uring the current fiscal year a transfer-account will be opened under ay, &c., of the Army, 1874," making in all fourteen distinct heads of ropriation for pay of the Army.

RECEIPT AND PAYMENT OF PUBLIC FUNDS.

'he steps by which moneys are received into and paid out of the asury, so far as this Office is concerned, are as follows:

'eceipts.—When appropriations have been made by Congress the retary of the Treasury issues his warrant directing the Comptroller l Register to credit each appropriation with the sum appropriated. warrant is sent to this Office for record, and the appropriations are dited accordingly. Unexpended balances deposited by disbursing-ers and refundments on various accounts are also passed to the dit of designated appropriations by means of credit or repay requisi-ns, issued by the Secretaries of War and the Interior, upon which the retary of the Treasury issues his warrant, technically called a "cov-ng warrant," for the amount to be covered in to the credit of the per appropriation. (The *modus operandi* of covering money into the asury is explained in detail under the caption of "How moneys are ered in.")

'ayments.—Moneys are withdrawn from the Treasury through this ce by requisitions of the War and Interior Departments, for advances lisbursing-officers and for amounts found due individual claimants. on these requisitions the Secretary of the Treasury issues his war-t to the Treasurer of the United States, who thereupon gives his ft payable to the order of the party designated.

HOW MONEYS ARE COVERED IN.

'he process by which moneys are covered into the Treasury is not erally understood. As the work of this division has lately been con-rably augmented by the covering in of deposits, the following de-ed description is given of the steps necessary to cover in deposits le by Army paymasters.

ince April, 1871, paymasters have been required to deposit monthly h designated depositaries of the United States all amounts stopped n the pay of officers and men, taking duplicate receipts, or "certifi-es of deposit," therefor, and forwarding the original to the Secre-y of the Treasury. On its receipt by the Treasury Department, (In-endent Treasury Division,) the certificate is recorded and referred to Secretary of War for designation of the appropriations to which the osit should be credited. The Secretary of War refers it to the ymaster-General, who obtains the necessary information from the ac-nts of the paymaster making the deposit, indorses the appropriations the certificate, and returns it to the Secretary of War. As the jority of paymasters' deposits embrace moneys pertaining to the

Quartermaster's and Ordnance Departments, the certificate is then referred to those Departments in order that they may keep a record of repayments to their appropriations. The Secretary of War then returns the certificate to the Secretary of the Treasury, who refers it to this Office with a request that the amount be properly listed and covered into the Treasury. The "list" is made out on blanks prepared for the purpose, and shows the date and place of deposit, the name and rank of the depositor or other individual to whose personal credit the amount will be passed, and the items under each head of appropriation. The list, after being press-copied for reference, is sent to the Warrant Division of the Treasury Department, and referred to the Treasurer's Office for comparison with the returns of the designated depositary who received the money. If found correct, it is so reported and returned to this Office, after having been recorded in the Warrant Division. A requisition is then made out in the following form:

DEPOSIT-REQUISITION.

War Department.

To the Secretary of the Treasury:

SIR: Please issue your warrant on the persons named below, in favor of the Treasurer of the United States, for ——— dollars and —— cents, being amount deposited to the credit of the said Treasurer per list No. —— herewith, and to go to their credit on account of the undermentioned appropriations.

Given under my hand this —— day of ———, 1876.

$—

———— ———, *Secretary of War.*

Countersigned, ———— ———, *Second Comptroller.*

Registered, ———— ———, *Second Auditor.*

Name and rank.	*Appropriation.*	*Amount.*	*Total.*

The requisition is forwarded to the Secretary of War for signature, referred to the Paymaster-General for record, sent to the Second Comptroller to be countersigned, returned to this Office to be registered and signed by the Auditor, and finally transmitted to the Secretary of the Treasury, who issues his warrant as requested, which, after being countersigned by the First Comptroller and registered by the Register of the Treasury, is passed to the Treasurer of the United States, who indorses his acknowledgment on the warrant and charges himself with the amount.

After all these formalities have been complied with, the amount deposited, which very likely has been *actually* in the Treasury six or twelve months, is at last *formally* in the Treasury to the credit of the appropriation from which it was originally drawn. In other words, it has been "covered in."

With the exception of some minor details all other deposits of public moneys are treated in the manner above described.

In addition to the copying, registering, &c., done in this Office, as shown by the foregoing statement, each "list" is properly indexed and each requisition is journalized and posted to the *credit* of the depositor, to the *debit* of the general account of appropriations, and to the *credit* of the specific appropriation in the appropriation ledger.

From March 17, 1817, the date of the first credit-requisition registered in this office, to June 30, 1861, there were 8312 requisitions of this class, being an average of 189 per annum. From July 1, 1861, to June 30, 1876, there were 5,829, a yearly average of 353. During the fiscal year ending June 30, 1876, there were 733 credit-requisitions, being more than double the average of the last fifteen years.

HOW ACCOUNTS ARE KEPT.

Accounts are kept with a disbursing-officer as follows: He is charged, under the proper heads of appropriations, with all requisitions issued in his favor and with all sums transferred to him by other disbursing-officers or received from any other source. He is credited, in accounts stated by this Office half yearly, quarterly, or oftener, if necessary, and certified by the Second Comptroller, with disbursements made in accordance with law, and with authorized transfers to other disbursing-officers. He is also credited, by requisition in the manner already described, with such amounts as he may have deposited in the Treasury.

The number of persons with whom accounts have been opened on the books of this Office is upwards of 15,000, of whom 223 now have current disbursing-accounts rendered monthly, viz: 51 paymasters, 86 Indian agents, 26 recruiting-officers, 25 ordnance-officers, 12 assistant adjutant-generals, 7 engineer-officers, 4 medical officers, 5 disbursing-officers Freedmen's Branch Adjutant-General's Office, 2 disbursing-clerks, and 5 quartermasters and other officers.

The accounts of paymasters, Indian agents, and ordnance and medical storekeepers, all of whom give bonds renewable every four years, or more frequently if required, have to be kept as separately and distinctly under each bond as if they were the accounts of different individuals. The bonds of Indian agents being frequently renewed, several of these officers have five independent accounts on the books. It is of course necessary that the greatest care be taken to prevent the transactions under one bond becoming confused with those under another.

CONSOLIDATED SETTLEMENTS.

Since 1871 the accounts of officers involving transfers to the books of the Third Auditor and since 1872 accounts for proceeds of Government property have been adjusted by consolidated instead of separate settlements, the accounts of from two to one hundred officers being embraced in one settlement. While this method expedites the adjustment of accounts by lessening the labor of stating them, it does not materially reduce the work of this division. The items have to be journalized and posted to the individual debit or credit of the officers concerned, just as they would were the accounts stated separately. It has, however, decreased the number of settlements, and thus shows an apparent decrease of work, because a consolidated settlement, including the accounts of one hundred officers, is reported as one, instead of one hun-

dred, as it would have been under the old method. The result in this respect is shown by the following figures:

Number of officers whose accounts have been stated by consolidated settlements	1,21
Number of consolidated settlements made	7(
To give a just idea of the work of the Office during the last fifteen years, the number of settlements should be increased by the difference between these sums, viz	1,143

which will make the total 51,236, instead of 50,093, as reported below.

FLUCTUATIONS OF FORCE AND WORK.

From May 8, 1816, to June 30, 1861, the records show that 54,206 settlements were made, many of them being claims which were neither journalized, posted, nor indexed—a simple record of the date and number of the settlement and the claimant's name being all that was kept. During this period one clerk, with occasional assistance, attended to the books. From July 1, 1861, to June 30, 1876, 50,093 settlements have been recorded, the majority being accounts of disbursing officers. The number of clerks employed from 1861 to 1865 was two; in 1866 three were engaged; in 1867 and 1868, six; in 1869, seven; in 1870, six; in 1872, seven; in 1873, ten; in 1874, nine, and in 1875 and 1876, six.

Prior to January 1, 1864, all accounts were kept in one set of books, but it was then found necessary, in consequence of the constantly increasing number of settlements, to open a new set of journals and ledgers for paymasters' accounts exclusively. On July 1, 1867, an additional set of books was opened for Indian accounts, and on July 1, 1868, a third new set was started for miscellaneous accounts. Since the latter date no entries have been made in the old ledgers, except to correct errors and to transfer open accounts to the new books.

The old set of books is composed of sixteen ledgers and twenty journals. In transferring unbalanced accounts from these books to the new ones, it has been considered advisable, in order to insure absolute accuracy, to check each entry by comparing it with the original record from which it was taken. This has been the source of much additional labor and has greatly delayed the final closing of the old books.

The new sets of books, all kept by double entry, comprise twenty-five ledgers and seventeen journals, viz: seven ledgers and seven journals for paymasters' accounts, seven ledgers and five journals for Indian accounts, and eleven ledgers and seven journals for miscellaneous accounts.

Under the old style of bookkeeping, as already stated, no proper record was kept of claims paid through this Office. Under the present system each claim is registered, journalized, and posted, like any other account, so that the books show, as they ought to do, every transaction involving a disbursement of public funds.

PAYMASTERS' DIVISION.

Five hundred and sixty-five paymasters' accounts have been audited and reported to the Second Comptroller since July 1, 1875, and six hundred and sixty miscellaneous settlements made. The accounts of thirty paymasters have been closed as follows: In twenty-seven cases the balances due the United States amounted to $59,607.18, of which the sum of $52,830.08 was recovered by suit, leaving $6,777.10 outstanding, and

in three cases the paymasters were creditors to the extent of $825.91, which was paid to them. Twenty-six accounts have been prepared for suit, in which the amounts at issue aggregate $178,359.16.

The amount involved in the five hundred and sixty-five paymasters' accounts and six hundred and sixty miscellaneous settlements is shown by the following detailed statement:

Disbursements, as per paymasters' accounts	$15,563,739 75
Payment of stoppages and fines to Soldiers' Home, act March 3, 1859	147,865 85
Amount stopped from the pay of enlisted men for tobacco furnished by the Subsistence Department, and transferred to the credit of that Department on the Third Auditor's books	122,984 58
Amount charged to officers of the volunteer force and regular Army for double payments	22,552 16
Amount charged to officers and enlisted men for overpayments	8,921 79
Amount of double payments refunded	10,207 26
Amount of overpayments refunded	5,288 50
Amount erroneously charged on account of alleged overpayments, &c.	6,172 51
Amount of lost checks paid under act of February 2, 1872	1,045 79
Amount stopped from the pay of officers and men for subsistence and quartermasters' stores, transportation, &c., and transferred to the credit of the proper appropriations on the Third Auditor's books	3,833 74
Miscellaneous charges, credits, and transfers	2,679 03
Total	15,895,290 96

Paymasters' accounts on hand July 1, 1875	145
Paymasters' accounts received during the year	564
Total	709
Paymasters' accounts examined and reported to the Second Comptroller	565
Paymasters' accounts on hand unexamined, June 30, 1876	144
Number of letters written during the year	1,351

MISCELLANEOUS DIVISION.

Two thousand one hundred and seventy-seven accounts pertaining to the Ordnance Department, Medical Department, regular and volunteer recruiting, contingencies of the Army and Adjutant-General's Department, secret service, local bounty, Freedmen's Branch Adjutant-General's Office, special acts of relief by Congress, &c., were adjusted in this division during the year, and represented an expenditure of $2,782,091.03, as follows:

Ordnance Department	$1,897,824 33
Medical Department	185,749 80
Recruiting, regular	77,174 26
Recruiting, volunteer	146,672 23
Freedmen's Branch Adjutant-General's Office	210,874 07
Appropriations under control of Secretary of War	195,339 66
Local bounty	1,031 40
Special acts of relief by Congress	2,616 59
Miscellaneous	64,808 69
Total	2,782,091 03

In addition to the above, 315 claims were settled, amounting to $12,546.56, which is included in the disbursements under Ordnance, Medical, and Miscellaneous. These claims were for services rendered by citizen physicians at places where no Army surgeons were stationed, for keeping military convicts in certain State penitentiaries, furnishing rifling guns and other arms to the Ordnance Department, &c.

The compilation of a complete record of payments to officers of the regular and volunteer forces has been continued, resulting in the discovery of 271 cases of double payments to officers out of service, against whom charges have been raised and measures taken to recover the amounts overpaid. In this connection 790 paymasters' accounts were overhauled, and 795 miscellaneous inquiries answered.

The number of letters written in the division was 1,815.

The number of disbursing-accounts on hand July 1, 1875, was 856. There were received during the year 1,914, and 2,177 were disposed of, leaving 593 on hand unexamined June 30, 1876.

INDIAN DIVISION.

The unsettled accounts of Indian agents are being disposed of as rapidly as possible, the number on hand June 30, 1876, being 367 less than at the commencement of the fiscal year, as shown by the following statement:

	On hand July 1, 1875.	Received during the year.	Disposed of during the year.	Remaining on hand June 30, 1876.	Amount involved.
Cash-accounts of Indian agents	623	639	1,006	256	$3,525,334 19
Property-accounts of Indian agents	799	486	281	1,004	.....
Claims of contractors and others	10	1,259	1,236	33	3,556,269 38
Total disbursements	.....	.....	.....	.....	7,081,603 57

In addition to the ordinary duties of examining and stating accounts and claims, the following extra work has been performed:

Making examinations and copies of accounts and vouchers in obedience to calls from Congress, equal to one clerk's time for 86 days.

Making examinations in accordance with requests from Second Comptroller, one clerk 26 days.

Making transcripts of accounts, &c., for the Solicitor of the Treasury, one clerk 108 days.

Copying information for the Court of Claims, 278 pages legal cap.

Copying information in response to calls from various sources, 1,364 pages legal cap.

Much work has been done of a fragmentary and irregular character, caused by the action of the Second Comptroller's Office in directing the preparation of accounts for suit, and the difficulty of obtaining data from the Indian Office.

The number of letters written during the year was 2,350 and the number recorded 2,067.

PAY AND BOUNTY DIVISION.

The operations of this division are shown in detail by the subjoined tabular statements:

EXAMINING BRANCH.

Claims in cases of white soldiers.

Additional bounty, act July 28, 1866, and amendments.

Date.	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence insufficient.	Number rejected.		
1875.											
.....	20	.....	10	.....	10	424	57	361	66	504	413
t	9	.....	3	.....	6	398	36	342	20	407	245
ıber	14	.....	5	.....	9	322	16	298	8	336	351
r	6	.....	4	.....	2	122	14	103	5	128	130
ıber	12	.....	3	.....	9	324	16	304	4	336	315
ber	20	.....	6	.....	14	424	27	394	3	444	384
1876.											
ry	14	.....	.....	.....	14	469	19	445	5	483	395
ary	13	.....	.....	.....	13	353	11	341	1	366	307
.....	26	.....	.....	.....	26	426	23	398	5	452	403
.....	28	.....	.....	.....	28	299	8	289	2	327	310
.....	28	.....	.....	.....	28	351	22	329	.....	379	416
.....	26	.....	.....	.....	26	397	21	371	3	423	366
Total	216	.....	31	.....	185	4,369	272	3,975	122	4,585	4,035

Arrears of pay and original bounty.

Date.	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence insufficient.	Number rejected.		
1875.											
.....	454	....	325	....	129	2,747	221	2,067	459	3,201	3,059
t	423	....	304	....	124	2,185	147	1,603	435	2,613	2,210
ıber	375	....	266	....	109	2,410	82	1,908	420	2,785	2,938
r	287	....	235	...	52	1,699	54	1,422	223	1,986	2,242
ber	236	....	156	...	80	2,067	136	1,741	190	2,303	2,773
ber	434	....	313	....	121	2,594	106	2,147	341	3,028	3,437
1876.											
y	432	....	327	....	105	2,515	116	2,121	278	2,947	3,742
ry	417	....	311	....	106	2,243	150	1,800	293	2,660	3,031
.....	524	....	402	....	122	2,619	122	2,270	227	3,143	3,973
.....	456	....	405	....	51	2,398	120	1,915	363	2,854	3,559
.....	538	....	393	....	145	2,807	159	2,035	113	2,845	3,550
.....	587	....	346	....	241	2,809	139	2,013	657	3,396	3,807
Total	5,168	....	3,783	....	1,385	28,593	1,552	23,042	3,999	33,761	38,321

Bounty under act of April 22, 1872.

Date.	Original claims.					Suspended claims.				Whole number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence insufficient.	Number rejected.		
1875.											
July	18	.....	15	.....	3	141	33	97	11	159	160
August	8	.....	8	.....	.....	99	13	85	1	107	106
September	11	.....	10	.....	1	124	14	76	34	135	178
October	13	.....	11	.....	2	106	11	90	5	119	146
November	10	.....	6	.....	4	92	13	74	5	102	122
December	20	.....	12	.....	8	103	16	84	3	123	142
1876.											
January	15	.....	14	.....	1	110	10	94	6	125	156
February	14	.....	13	.....	1	127	15	105	7	141	175
March	15	.....	7	.....	8	118	10	103	5	133	166
April	17	.....	12	.....	5	85	12	70	3	102	98
May	15	.....	13	.....	2	109	24	81	4	124	136
June	22	.....	10	.....	12	67	15	24	28	89	67
Total	178	.....	131	.....	47	1,281	186	983	112	1,459	1,642

Claims in cases of colored soldiers, including arrears of pay and bounty.

1875.											
July	90	.....	39	1	50	670	72	570	28	760	647
August	71	.....	44	2	25	580	57	493	30	651	421
September	94	.....	50	1	43	225	44	136	45	319	198
October	87	.....	34	.....	53	289	65	204	20	376	342
November	104	.....	63	1	40	469	57	342	30	573	721
December	82	.....	60	.....	22	288	43	211	34	370	545
1876.											
January	83	.....	47	3	33	255	48	131	76	338	131
February	114	71	3	2	38	375	71	240	62	489	530
March	121	.....	43	.....	78	233	30	145	58	354	413
April	83	.....	42	1	40	240	25	143	52	303	315
May	121	1	66	4	50	419	59	322	38	540	500
June	68	7	30	1	30	173	23	120	30	241	415
Total	1,116	79	521	16	532	4,196	596	3,097	501	5,314	5,178

Claims of colored soldiers for bounty under act of March 3, 1873.

Date.	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence insufficient.	Number rejected.		
1875.											
July	97	.....	50	4	43	99	27	20	52	196	305
August	76	.....	56	.....	20	114	28	60	26	190	260
September	86	.....	38	1	47	265	23	220	22	351	390
October	52	1	23	4	24	569	40	560	29	621	500
November	88	.....	52	1	35	473	22	420	31	561	420
December	91	.....	62	7	22	250	10	230	10	341	450
1876.											
January	78	.....	49	2	27	187	46	131	10	265	150
February	103	.....	70	10	23	256	15	225	16	359	505
March	83	.....	72	1	10	282	19	250	13	365	480
April	85	.....	62	1	22	260	10	230	20	345	390
May	113	3	57	3	50	250	15	220	15	363	572
June	106	.....	53	1	52	260	41	203	16	366	362
Total	1,058	4	644	35	375	3,265	296	2,709	260	4,323	4,784

SUMMARY OF CASES EXAMINED.

1875.											
July	679	.....	439	5	235	4,141	410	3,115	616	4,820	4,584
August	592	.....	415	2	175	3,376	281	2,583	512	3,968	3,242
September	580	.....	369	2	209	3,346	179	2,638	529	3,926	4,055
October	445	1	307	4	133	2,765	154	2,319	282	3,230	3,360
November	450	.....	280	2	168	3,425	244	2,921	260	3,875	4,351
December	647	.....	453	7	187	3,659	202	3,066	391	4,306	4,958
1876.											
January	622	.....	437	5	180	3,536	239	2,922	375	4,158	4,574
February	661	71	397	12	181	3,354	264	2,711	379	4,015	4,548
March	769	.....	524	1	244	3,678	204	3,166	308	4,447	5,435
April	669	.....	521	2	146	3,262	175	2,647	440	3,931	4,672
May	815	4	529	7	275	3,436	279	2,987	170	4,251	5,164
June	809	7	439	2	361	3,706	241	2,731	734	4,515	5,017
Total	7,738	83	5,110	51	2,491	41,704	2,902	33,806	4,996	49,442	53,960

SETTLING BRANCH.

Claims in cases of white soldiers.

Date.	Additional bounty, act July 28, 1866.					Arrears of pay and bounty under act July 22, 1861.				
	Number of claims.				Amount involved.	Number of claims.				Amount involved.
	Received.	Allowed.	Rejected.	Whole number disposed of.		Received.	Allowed.	Rejected.	Whole number disposed of.	
1875.										
July	21	39	2	41	$4,100 00	444	206	10	216	$29,150 89
August	8	28	1	29	3,450 00	452	121	28	149	14,134 76
September	15	31	3	34	4,167 49	573	165	5	170	22,094 79
October	11	10	2	12	1,950 00	321	115	7	122	13,532 33
November	9	26	.....	26	2,633 33	563	117	6	123	15,008 56
December	17	25	1	26	3,550 00	436	123	8	131	15,450 05
1876.										
January	17	18	3	21	2,700 00	425	156	4	160	19,223 96
February	12	16	6	22	2,089 00	446	132	9	141	14,794 46
March	26	21	2	23	2,850 00	533	152	4	156	19,271 43
April	29	13	1	14	1,700 00	552	148	3	151	18,992 06
May	466	20	2	22	2,820 00	547	163	105	268	22,341 63
June	1,084	20	3	23	2,530 00	471	181	6	187	22,805 13
Total	1,715	267	26	293	34,539 82	5,763	1,779	195	1,974	236,809 05

Claims in cases of white and colored soldiers.

Date.	Claims of white soldiers for bounty, act April 22, 1872.					Claims of colored soldiers, including both arrears of pay and all bounties.				
	Number of claims.				Amount involved.	Number of claims.				Amount involved.
	Received.	Allowed.	Rejected.	Whole number disposed of.		Received.	Allowed.	Rejected.	Whole number disposed of.	
1875.										
July	15	21	1	22	$2,100 00	257	145	5	150	$22,590 48
August	2	11	2	13	1,100 00	204	144	8	152	19,558 68
September	17	17	.....	17	1,800 00	199	66	7	73	10,545 86
October	18	12	1	13	1,190 00	185	152	6	158	22,782 56
November	10	5	2	7	600 00	179	153	5	158	20,718 92
December	26	13	.....	13	1,300 00	146	157	4	161	23,247 35
1876.										
January	16	6	6	12	588 00	209	136	9	145	19,885 60
February	13	9	1	10	988 67	449	101	10	111	15,092 00
March	21	9	3	12	935 50	276	105	5	110	15,519 83
April	24	7	2	9	800 00	234	78	6	84	13,663 77
May	22	15	1	16	1,592 00	259	80	4	84	12,347 61
June	20	13	3	16	1,550 00	182	76	3	79	13,242 15
Total	204	138	22	160	14,544 17	2,777	1,393	72	1,465	209,200 61

SUMMARY OF CASES SETTLED.

Date.	Number of claims.			Whole number of claims disposed of.	Number of letters written.	Amount involved.
	Received.	Allowed.	Rejected.			
1875.						
July	735	411	18	429	974	$57,941 37
August	666	304	39	343	370	38,243 44
September	804	279	15	294	1,169	38,607 94
October	535	289	16	305	673	39,460 89
November	761	301	13	314	476	38,960 81
December	625	318	13	331	1,131	43,547 40
1876.						
January	667	316	22	338	1,816	42,397 56
February	920	258	26	284	680	32,964 13
March	856	287	14	301	920	38,576 76
April	849	246	12	258	944	35,155 83
May	1,294	278	112	390	743	39,101 24
June	1,467	290	15	305	768	40,127 28
Total	10,179	3,577	315	3,892	10,664	485,084 65

Consolidated statement showing the operations of the division during the fiscal year.

Date.	Number of claims.			Whole number of claims disposed of.	Number of letters written.	Number of certificates issued.	Amount involved.
	Received.	Allowed.	Rejected.*				
1875.							
July	735	411	874	1,285	5,558	477	$57,941 37
August	666	304	728	1,032	3,612	288	38,243 44
September	804	279	755	1,034	5,224	346	38,607 94
October	535	289	435	724	4,033	238	39,460 89
November	761	301	443	744	4,827	294	38,960 81
December	625	318	598	916	6,089	303	43,547 40
1876.							
January	667	316	582	898	6,390	375	42,397 56
February	920	258	598	856	5,228	288	32,964 13
March	856	287	567	854	6,355	293	38,576 76
April	849	246	600	846	5,616	244	35,155 83
May	1,294	278	564	842	5,907	267	39,101 24
June	1,467	290	1,112	1,402	5,785	265	40,127 28
Total	10,179	3,577	7,856	11,433	64,624	3,678	485,084 65

* Including duplicates.

In addition to the foregoing, 15 settlements were made in this division on account of unclaimed amounts due deceased soldiers of the United States Army, upon which the sum of $27,920.49 was paid to the treasurer of the Soldiers' Home, in accordance with section 4818 Revised Statutes, making the total number of settlements 3,592, and the total disbursements $513,005.14.

The number of claims on hand July 1, 1875, was 19,144, of the following classes:

Claims of white soldiers for additional bounty, act July 28, 1866	1,186
Claims of white soldiers for arrears of pay and original bounty	10,125
Claims of colored soldiers	7,295
Claims for bounty under act of April 22, 1872	538
Total	19,144

The total number of claims received and disposed of during the year was 10,179 and 11,433, respectively, as shown by the tabulated statements, leaving 17,890 on hand June 30, 1876, as follows:

Claims of white soldiers for additional bounty, act July 28, 1866	2,319
Claims of white soldiers for arrears of pay and original bounty	7,749
Claims of colored soldiers	7,431
Claims for bounty under act of April 22, 1872	391
Total	17,890

DIVISION FOR THE INVESTIGATION OF FRAUD.

During the last fiscal year 6,268 cases have been before this division, of which 5,581 have been examined and 528 finally disposed of, leaving 5,740 on hand for investigation and final action. Abstracts of facts have been made in 288 cases. One hundred and seventy-nine cases have been prepared for the Department of Justice for suit and prosecution, 4,744 letters have been written, and 447 miscellaneous documents copied.

The cases on hand are of the usual character, involving alleged fraud, forgery, unlawful withholding of money collected from the Government through this Office, erroneous settlements, overpayments to officers and enlisted men, and are as follows:

Number of cases of white soldiers in which notice of fraud or wrong was presented to this Office subsequent to the settlement or allowance of the claims	1,407
Number of unsettled claims in cases of white soldiers involving known or suspected fraud or wrong	735
Number of cases of colored soldiers in which notice of fraud was presented to the Office subsequent to the settlement of the claims	1,833
Number of unsettled claims in cases of colored soldiers involving fraud or wrong	1,447
Number of cases in which officers of the volunteer Army are charged with having overdrawn pay	318
Total	5,740

The amount recovered by suit and otherwise is as follows:

Amount recovered in cases of white soldiers and returned to the Treasury, (principal, $6,586.10; interest and costs, $439.41)	$7,025 51
Amount of judgments reported during the fiscal year, but not yet satisfied.	6,663 55
Amount recovered in cases of colored soldiers by the Freedmen's Branch, Adjutant-General's Office	17,696 97
Amount secured by stoppage and offset	314 49
Amount secured through reclamations by the Assistant Treasurer at New York	188 00
Amount secured direct to claimants	487 10
Total	32,375 92

In my report for the fiscal year ending June 30, 1875, the following remarks occur: "In my last annual report I said that the increase in the number of cases requiring investigation by this branch of the Office was accounted for by the fact that since the transfer of the Freedmen's Bureau to the War Department frauds and misfeasance had been discovered in the payment of claims by the sub-agents of the late Commissioner of the Bureau, and it was then presumed that the number would continue to increase until some definite action should be taken by superior authority, with a view of determining the civil liability of the bonded agents of the Bureau. Many cases then in the hands of the law officers of the Government are yet in *statu quo* as regards action on the bonds, and it is perhaps advisable that they should remain so until the

allegations of non-payment, false vouchers, &c., shall have been fully inquired into by the different United States attorneys, and some definite conclusion arrived at as to the facts and the liability of the bonds." These remarks are still applicable, and it should be stated, in addition, that charges in these colored cases, involving $22,708.89, have been raised against the late Commissioner of the Freedmen's Bureau and the matter submitted to the Solicitor of the Treasury for suit and recovery of the money.

The amount of money and judgments recovered in white cases is nearly the same as last year, while in the colored cases it falls far short. The latter fact may be attributed to the condition of the Freedmen's Branch of the Adjutant-General's Office, which has nearly completed the examination and adjustment of the money-affairs of the Freedmen's Bureau.

PROPERTY DIVISION.

The number of property-returns on hand unsettled July 1, 1875, was 10,394. The number received during the year was 3,785 and the number adjusted was 4,465, leaving 9,714 on hand June 30, 1876. Three thousand nine hundred and forty-six returns have been examined, 3,975 letters written and 1,462 recorded. Three hundred and nine certificates of non-indebtedness were issued to ex-officers of the Army and volunteers, and $7,544.88 were stopped against officers for property unaccounted for.

DIVISION OF INQUIRIES AND REPLIES.

Officers making inquiry.	Inquiries on hand July 1, 1875.	Inquiries received during the year.	Inquiries answered during the year.	Inquiries on hand June 30, 1876.
Adjutant-General	929	7,578	7,859	648
Paymaster-General	15	257	270	2
Quartermaster-General	7	706	682	31
Commissary General	14	201	215	.....
Commissioner of Pensions	66	10,193	10,242	17
Third Auditor	267	2,422	2,666	23
Fourth Auditor	8	16	20	4
Miscellaneous	27	584	611	.....
Total	1,333	21,957	22,565	725

The number of inquiries actually answered was 21,108, 1,457 having been returned to the Commissioner of Pensions without report.

The following work incident to the business of this division, but additional to that of answering inquiries, has been recorded during the year:

Rolls and vouchers copied for the Adjutant-General	400
Rolls and vouchers copied for preservation in this Office	13
Rolls and vouchers traced for preservation in this Office	1,580
Signatures compared	19,575
Overpayments and double payments discovered and reported	144
Final statements copied	929
Applications copied	356
Affidavits copied	569
Letters and miscellaneous documents copied	418
Number of letters written asking for information	5,382
Pages of foolscap used in copying	3,170

Through the instrumentality of this division, charges on account of overpayments and double payments to the amount of $4,879.59 have

been raised against officers and enlisted men, of which the sum of $1,885.76 has been recovered, chiefly through the Third Auditor's Office by stoppages from amounts due the payees for horses lost in the service

DIVISION OF CORRESPONDENCE AND RECORDS.

Number of letters received	16,315
Number of letters written	14,685
Number of letters referred to other Bureaus	1,216
Number of dead-letters received and registered	1,786
Number of claims received, briefed, and registered	11,465
Number of miscellaneous vouchers received, stamped, and distributed	53,853
Number of letters with additional evidence in cases pending before this Office received, briefed, and registered	11,054
Number of pay and bounty certificates examined, registered, and mailed	3,599
Number of pay and bounty certificates examined, registered, and sent to Paymaster-General	2,369
Number of reports calling for requisitions sent to the War Department	431
Number of letters recorded and indexed	1,519

ARCHIVES-DIVISION.

Number of paymasters' accounts received from Paymaster General, entered, and temporarily filed awaiting settlement	564
Number of confirmed settlements received from Second Comptroller, entered, arranged, and placed in permanent files	1,732
Number of miscellaneous accounts withdrawn for reference and returned to files	2,297
Number of paymasters' accounts (new) re-arranged	52
Number of paymasters' accounts (old) re-arranged	257
Number of vouchers withdrawn for the use of settling-clerks	31,170
Number of vouchers, previously withdrawn, returned to settlements	116,843
Number of mutilated rolls repaired	98,045
Number of letters written	810
Number of paymasters' accounts on hand unsettled June 30, 1876	104
Number of Indian accounts received, verified, and briefed	1,129
Number of vouchers briefed	301,374
Number of pages copied from volunteer register of payments to soldiers	3,656

The general business of the Office, exhibited in detail in the foregoing divisional reports, is briefly and more conveniently indicated in the annexed condensed summary:

Accounts and settlements.	On hand July 1, 1875.	Received during the year.	Adjusted during the year.	On hand June 30, 1876.	Amount involved.	Letters written.
Paymasters' accounts	145	564	565	144	$15,563,739 75	1,331
Arrears of pay and bounty	19,144	10,179	11,433	17,890	485,084 65	64,624
Ordnance accounts	.....	.....	.....	.....	1,897,824 33	
Medical accounts	.....	.....	.....	.....	185,749 80	
Recruiting accounts, regular and volunteer	856	1,914	2,177	593	223,846 49	1,815
Accounts of Freedmen's Branch, Adjutant General's Office	.....	.....	.....	.....	210,874 07	
Miscellaneous accounts	.....	.....	.....	.....	263,796 34	
Indian disbursing-accounts	623	639	1,006	256	3,525,334 19	
Indian property-accounts	799	486	281	1,004	.....	2,350
Indian claims	10	1,259	1,236	33	3,556,269 38	
Property-returns, (clothing, camp and garrison equipage)	10,394	3,785	4,465	9,714	.....	3,975
Payments to Soldiers' Home	.....	.....	27	.....	175,786 34	.....
Miscellaneous settlements	.....	.....	663	.....	301,238 77	1,404
War claims*	.....	.....	315	.....	.....	.....
Total	31,971	18,826	22,168	29,634	26,389,544 11	75,519

The amount paid for war-claims, $212,546.56, is included in ordnance, medical, and miscellaneous.

In addition to the number of letters given in the above summary, 25,621 were written in relation to the miscellaneous business of the Office, making a total of 101,140.

The average number of clerks employed during the year was 158.

The following statements and reports have been prepared:

Annual report to the Secretary of the Treasury of the transactions of the Office during the fiscal year.

Annual statement of the recruiting fund, prepared for the Adjutant-General of the Army; also, monthly report of balances of said fund and of the contingencies of the Adjutant-General's Department.

Annual statement of the contingencies of the Army, showing the disbursements in detail, prepared for the Secretary of War, to be by him submitted to Congress.

Annual statement of the clerks and other employés of this Office during the year 1875, or any part thereof, showing the amount paid to each on account of salary, with place of residence, &c., in pursuance of section 194 Revised Statutes, transmitted to the Secretary of the Treasury.

Monthly tabular statement showing the business transacted in the Office during the month, and the number of accounts remaining unsettled at the close of the month, transmitted to the Secretary of the Treasury.

Monthly report of absence from duty of employés of this Office, with reasons therefor, transmitted to the Secretary of the Treasury.

Pay-rolls of employés, prepared monthly.

List of employés in this Office on September 30, 1875, showing the State or Territory from which each person was appointed to office, the State or country in which he was born, and the compensation given to each, transmitted to the Register of the Treasury, in accordance with section 198 Revised Statutes.

The following figures exhibit, as well as figures may do, what has been the work of this Office, and furnish valuable statistical information. The first is a condensed statement of all the settlements of money accounts and claims from March 4, 1817, when the Office was organized, until June 30, 1861, a period of forty-four years, which is subdivided into two periods, prior and subsequent to the Mexican war. The second table is a condensed statement of the number of money-settlements made by the different divisions of the Office, with the amounts involved, the property-accounts adjusted, the number of claims rejected, the number of certificates furnished to the Paymaster-General and Commissioner of Pensions, and other incidental work performed in each year from June 30, 1861, to June 30, 1876.

Number of accounts settled from March 4, 1817, to June 30, 1861.

Accounts.	From March 4, 1817, to June 30, 1847.	From June 30, 1847, to June 30, 1861.	Total.
Insance, medical, and miscellaneous	13,232	6,695	19,927
cruiting and disbursing officers	12,880	6,097	18,977
ears of pay, &c	6,283	21,361	27,644
masters	1,759	1,427	3,186
ian agents	3,254	5,562	8,816
Total	37,408	41,142	78,550

Statement of accounts settled and amounts involved from June 30, 1861 to June 30, 1876.

For the year ending—	Paymaster's accounts.		Ordnance, medical, and miscellaneous.		Indian agents' disbursing accounts and Indian claims.		Bounty, arrears of pay, &c.		Regular volunteer recruiting accounts.		Freedmen's Bureau accounts.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
June 30, 1862	141	$4,181,276 33	4,017	$29,128,526 30	616	$3,335,885 23	3,328	$349,180 64	1,504	$217,088 97	....	.....	9,606	$37,111,957 47
June 30, 1863	645	47,875,231 36	11,802	38,847,899 20	590	2,099,257 87	19,121	2,443,293 39	1,356	398,785 94	....	.....	33,584	91,664,467 76
June 30, 1864	773	88,944,415 39	15,988	55,539,537 64	501	2,242,154 74	80,756	10,970,528 91	1,880	2,220,744 15	....	.....	99,898	159,917,380 83
June 30, 1865	738	90,094,847 46	22,009	42,647,077 68	866	3,231,449 00	84,517	14,047,599 35	2,594	8,019,331 50	....	.....	110,774	158,040,305 05
June 30, 1866	981	110,209,718 62	7,228	26,902,784 54	448	2,881,256 33	78,335	16,189,247 17	4,317	21,354,127 68	....	.....	91,309	177,536,134 34
June 30, 1867	1,451	184,041,476 09	3,206	23,050,181 18	821	4,273,208 91	59,121	10,638,782 78	3,765	19,891,437 59	....	.....	68,364	240,895,086 55
June 30, 1868	1,038	146,305,528 14	1,897	20,484,802 13	962	5,301,722 89	204,980	19,598,445 88	2,416	5,262,140 63	....	.....	210,293	196,952,639 67
June 30, 1869	1,216	183,052,989 46	1,990	8,598,706 04	1,169	4,715,039 43	85,279	8,355,618 22	1,478	2,841,059 24	....	.....	91,132	207,563,432 39
June 30, 1870	1,083	141,434,680 99	1,708	3,571,107 13	1,172	3,033,827 41	54,826	4,160,776 31	946	2,443,906 48	....	.....	58,735	154,648,298 32
June 30, 1871	843	124,063,652 23	2,394	2,023,703 26	1,482	8,194,634 63	40,078	2,348,164 42	.....	957,010 35	....	.....	44,797	137,587,164 89
June 30, 1872	2,350	131,057,413 02	1,805	1,566,924 96	1,649	5,351,816 32	22,170	1,278,160 29	....	657,266 02	....	....	27,974	139,911,580 61
June 30, 1873	1,033	27,116,621 39	2,567	1,968,183 01	1,871	8,329,188 21	32,420	1,664,985 64	.....	405,060 44	....	$8,541,725 08	37,891	48,025,763 77
June 30, 1874	1,008	17,257,093 15	2,708	6,125,429 70	1,648	4,974,866 44	27,315	1,230,827 94	.....	220,489 75	....	778,003 28	32,679	30,586,710 35
June 30, 1875	506	14,537,714 29	2,264	3,164,634 07	2,107	6,033,207 25	19,476	981,407 74	.....	223,962 79	....	85,668 13	24,353	26,094,594 27
June 30, 1876	565	15,563,739 75	2,177	2,346,339 07	2,242	7,081,603 57	11,433	485,084 65	.....	224,877 89	....	210,874 07	16,417	25,912,519 00
Total	14,371	1,325,040,397 77	83,810	285,965,835 91	18,144	71,079,118 22	821,225	94,642,103 33	20,256	65,336,309 48	....	10,384,270 56	957,806	1,832,448,035 27

NOTE.—The number of recruiting-accounts subsequent to 1870 and all the Freedmen's Bureau accounts are included in "Ordnance, medical, and miscellaneous."

Statement of property-accounts adjusted and miscellaneous work performed in connection with the settlement of accounts.

For the year ending—	Number of property-accounts adjusted.	Number of bounty-claims rejected.	Number of letters written.	Number of letters, &c., received, briefed, and registered.	Number of requisitions registered and posted.	Number of certificates from rolls, &c., furnished Adjutant-General's and other offices.
June 30, 1862	5,021	822	14,584	37,473	5,589	.....
June 30, 1863	7,368	1,470	40,651	134,816	5,144	.....
June 30, 1864	29,745	2,374	108,373	254,690	5,410	.....
June 30, 1865	163,429	2,210	126,569	170,340	5,995	38,904
June 30, 1866	176,263	19,099	370,020	245,903	2,698	74,041
June 30, 1867	141,694	27,216	478,477	486,305	2,401	134,328
June 30, 1868	129,463	41,217	603,698	220,209	1,868	320,408
June 30, 1869	91,322	26,526	405,745	171,931	2,709	125,315
June 30, 1870	43,689	22,865	363,556	173,487	2,842	16,435
June 30, 1871	39,171	22,955	233,129	237,754	2,519	18,138
June 30, 1872	237,615	13,873	202,658	133,957	2,606	29,369
June 30, 1873	41,775	18,346	265,544	194,574	2,679	42,309
June 30, 1874	31,138	17,618	237,485	186,584	3,261	35,647
June 30, 1875	4,932	11,981	131,321	118,602	3,440	53,849
June 30, 1876	4,746	7,856	104,140	94,464	3,386	22,877
Total	1,147,435	236,448	3,682,950	2,861,089	52,547	911,557

From these tables it appears that the whole number of claims and money-accounts settled from March 4, 1817, to June 30, 1861, was 37,408, and that from June 30, 1861, to June 30, 1876, the number of such settlements was 957,806, involving $1,832,448,035.27. If to this number are added the claims examined and rejected, 236,448, it appears that 1,194,254 claims and money-accounts have been settled and disposed of in the last fifteen years.

The tables also show that, in the same time, 1,147,435 property-accounts have been adjusted, 3,682,950 letters have been written, and that 911,557 certificates from the muster and pay rolls of the Army have been made to the Adjutant-General, Third Auditor, and other officers.

In consequence of the large reduction recently made in the clerical force of the Office it will be hardly possible to do more at present than to dispose of the current work. If, indeed, further arrears do not accumulate, greater delays in settlements must occur to disappoint the expectations of claimants and disbursing-officers, notwithstanding the best efforts of the gentlemen employed, who, I am pleased to say, are generally competent and faithful.

I am, sir, very respectfully,

E. B. FRENCH,
Auditor.

Hon. LOT M. MORRILL,
Secretary of the Treasury.

REPORT OF THE THIRD AUDITOR.

REPORT

OF

THE THIRD AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
THIRD AUDITOR'S OFFICE,
October 31, 1876.

SIR: I have the honor to submit herewith report of the operations of this office for the fiscal year ended June 30, 1876.

The following statement shows in tabular form the number and amount of accounts received and settled and the number and amount of accounts and claims on hand unsettled at that date, viz:

Description of accounts and claims.	Number of accounts remaining on hand June 30, 1875.	Number of accounts received during the year ended June 30, 1876.	Number of accounts settled in fiscal year ended June 30, 1876.		Number of accounts unsettled June 30, 1876.	
	Monthly and quarterly.	Monthly and quarterly.	Monthly and quarterly.	Amount involved.	Monthly and quarterly.	Amount involved.
Quartermasters' money	387	3,114	3,205	$14,045,847 94	296	$1,774,686 07
Quartermasters' property	513	3,889	4,268	.....	134	.....
Commissary's money	482	1,594	1,466	3,714,336 46	610	857,269 33
Commissary's provision-returns	378	1,594	1,466	.....	506	.....
Pension-agents' money	818	741	1,150	48,433,036 92	409	9,025,930 84
Engineers' money	73	115	182	7,652,721 22	36	2,790,480 43
Signal-officers' money	11	37	43	376,273 72	5	26,998 41
Signal-officers' property	146	1,305	1,414	.....	37	.....
Claims for horses lost	5,480	1,209	452	97,839 34	6,237	1,064,556 74
Claims for steamboats destroyed	72	1	.....	.....	73	762,396 37
Oregon war claims	770	127	154	18,656 98	743	50,109 03
Miscellaneous claims	10,973	2,723	2,828	1,505,622 35	10,868	6,283,203 62
State war claims	10	7	11	508,204 72	6	3,024,089 65
Montana war claims	.....	16	16	15,108 90	.....	.....
Dakota war claims	.....	109	109	10,917 11	.....	.....
Total	20,113	16,611	16,764	76,408,565 66	19,960	25,659,720 49

BOOK-KEEPERS' DIVISION, J. F. JONES, CHIEF.

The duty devolving upon this division is to keep the appropriation and money accounts of disbursing officers which are settled in this office. The annexed statement shows the amount drawn out of certain of its appropriation accounts, and also the repayments made through this office into the Treasury, and is a full exhibit of its financial operations during the fiscal year.

Statement showing the financial operations of the Third Auditor's Office during the fiscal year ended June 30, 1876.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers, not involving an expenditure from the Treasury.	Special relief acts.	Total.
Number of requisitions drawn by the Secretaries of War and of the Interior upon the Secretary of the Treasury in favor of sundry persons, 4 149, amounting to $53,312,530 48, paid in the manner herein set forth, and out of the following appropriations, viz:					
Regular supplies of the Quartermaster's Department	$4, 047, 251 03	$75, 793 67	$613 60	.....	$4, 123, 658 30
Incidental expenses of the Quartermaster's Department	1, 227, 940 25	40, 648 31	118 50	.....	1, 268, 707 06
Barracks and quarters	1, 501, 352 32	16, 556 37	.....	.....	1, 517, 908 69
Transportation of the Army and its supplies	3, 712, 785 62	590, 200 59	4, 132 98	.....	4, 307, 119 19
Horses for cavalry and artillery	297, 910 00	4, 411 14	.....	.....	302, 321 14
Transportation of officers and their baggage	.....	142 48	.....	.....	142 48
National cemeteries	145, 855 58	33 44	.....	.....	145, 889 02
Construction and repair of hospitals	101, 353 81	.....	.....	.....	101, 353 81
Clothing of the Army	1, 609, 046 84	2, 004 95	826 34	.....	1, 611, 878 13
Sundry engineer appropriations	6, 509, 198 23	22, 370 85	21 48	.....	6, 531, 590 56
Erection of head-stones in national cemeteries	105, 000 00	.....	.....	.....	105, 000 00
Contingencies of the Army	7, 288 56	25 63	.....	.....	7, 314 19
Observation and report of storms	415, 116 20	.....	.....	.....	415, 116 20
Construction, maintenance, and repairs of military telegraph lines	88, 000 00	.....	.....	.....	88, 000 00
Signal-service	12, 560 77	.....	.....	.....	12, 560 77
Military road from Santa Fé to Fernandez de Taos, N. Mex	6, 644 80	.....	.....	.....	6, 644 80
Military Academy, West Point, N. Y.	117, 240 00	.....	.....	.....	117, 240 00
Military prison at Fort Leavenworth, Kans	112, 500 00	.....	.....	.....	112, 500 00
Head-stones for national cemeteries	280, 873 00	.....	.....	.....	280, 873 00
Construction of military road in Arizona	15, 000 00	.....	.....	.....	15, 000 00
Erection of a monument to the memory of soldiers who died in prison at Salisbury, N. C	10, 000 00	.....	.....	.....	10, 000 00
Construction of depot buildings at San Antonio, Texas, in 1875	100, 000 00	.....	.....	.....	100, 000 00
Pay, transportation, services, &c., of Oregon and Washington volunteers	.....	16, 734 76	.....	.....	16, 734 76
Claims of loyal citizens for supplies, &c., furnished during the rebellion	.....	8, 175 00	.....	.....	8, 175 00
Refunding to States expenses incurred, &c	.....	305, 469 26	.....	.....	305, 469 26
Rogue River Indian war	.....	5, 079 74	.....	.....	5, 079 74
Capture of Jeff. Davis	.....	293 00	.....	.....	293 00
Claims for quartermaster and commissary stores, act July 4, 1864	.....	102, 351 07	.....	.....	102, 351 07
Relief of John B. Tyler, of Kentucky	.....	.....	.....	$120 00	120 00
Relief of William L. Nance	.....	.....	.....	6, 000 00	6, 000 00
Relief of Caroline M. Purviance	.....	.....	.....	4, 500 00	4, 500 00
Relief of Mrs. Eliza Potter, widow of Lorenzo T. Potter	.....	.....	.....	20, 000 00	20, 000 00
Horses and other property lost, act March 3, 1849	.....	69, 988 25	2, 045 86	.....	72, 034 11
Army pensions	28, 881, 453 90	9, 782 94	64, 443 21	.....	28, 955, 680 05
Subsistence of the Army	2, 619, 075 00	14, 617 56	1, 583 59	.....	2, 635, 276 15
Total	51, 923, 445 91	1, 284, 679 01	73, 785 56	30, 620 00	53, 312, 530 48

PER CONTRA.

	Deposits.	Transfer accounts.	Total.
The number of credit and counter requisitions drawn by the Secretaries of War and of the Interior on sundry persons in favor of the Treasurer of the United States is 1,057, on which repayments into the Treasury have been made through the Third Auditor's Office during the fiscal year ended June 30, 1876, as follows	$1, 195, 339 26	$249, 134 20	$1, 444, 473 46

QUARTERMASTER'S DIVISION, I. S. TICHENOR, CHIEF.

The accounts of quartermasters cover a wide range of money and operty responsibility. The former embraces disbursements for barcks and quarters, hospitals, store-houses, offices, stables, and transportion of Army supplies; the purchase of Army clothing, camp and rrison equipage, cavalry and artillery horses, fuel, forage, straw, aterial for bedding, and stationery; payments of hired men, and of per diem" to extra-duty men; expenses incurred in the pursuit and prehension of deserters; for the burial of officers and soldiers; for hired corts, expresses, interpreters, spies, and guides; for veterinary surgeons id medicines for horses; for supplying posts with water; and for all other roper and authorized outlays connected with the movements and operaons of the Army not expressly assigned to any other Department.

Property purchased with the funds of the Quartermaster's Department accounted for upon "returns" transmitted through the Quartermasr-General to this office, (with the exception of "returns of clothing, amp and garrison equipage," which come under the supervision of the econd Auditor,) showing that the disposition made of it is in accordnce with law and Army Regulations.

	Money-accounts.		Property-returns	Supplemental settlements.		
	Number.	Amount involved.		Property.	Money.	Amount involved.
n hand per last report	387	$2,578,180 13	513			
eceived during the fiscal year	3,114	13,242,353 88	3,889	59	515	$2,123,984 03
Total	3,501	15,820,534 01	4,402	59	515	2,123,984 03
eported during the fiscal year	3,205	14,045,847 94	4,268	59	515	2,123,984 03
emaining unsettled	296	1,774,686 07	134			
Total	3,501	15,820,534 01	4,402	59	515	2,123,984 03

	Signal-accounts.			Total.	
	Property.	Money.	Amount involved.	Number.	Amount involved.
On hand per last report	146	11	$91,748 88	1,057	$2,669,929 01
Received during the fiscal year	1,305	37	311,523 25	8,919	15,677,861 16
Total	1,451	48	403,272 13	9,976	18,347,790 17
Reported during the fiscal year	1,414	43	376,273 72	9,504	16,546,105 69
Remaining unsettled	37	5	26,998 41	472	1,801,684 48
Total	1,451	48	403,272 13	9,976	18,347,790 17

Number of letters written in quartermaster's division, 8,451; average number of clerks employed, 39⅔; number of pages written, 6,729; number of vouchers examined, 264,234.

During the year persistent efforts have been made to obtain final settlement on the part of delinquent disbursing officers, and in all cases where bonds have been filed, notifications have been sent to the sureties, advising them of their liability and calling upon them to take the necessary steps to effect an adjustment of the balances charged. The result

has been a steady reduction in the number of old unsettled accounts by new settlements, or the payment of the amounts found due by the delinquent officers.

Claims under what is generally known as the "eight-hour law" are now seldom presented for services in the Quartermaster's Department, and it is believed that nearly, if not quite, all claims of this nature, for which provision was made by the act of Congress approved May 18, 1872, have been presented for settlement. By far the larger number of those presented for allowance within the last two years have been rejected for insufficiency of evidence.

The current work of the division has been performed promptly, and the accounts and returns are settled with reasonable promptness after their receipt from the proper bureaus of the War Department.

SUBSISTENCE DIVISION, ANDREW CAULDWELL, CHIEF.

Since the last annual report, the subsistence and engineer divisions have been consolidated under the above designation. The subsistence division examines the accounts of all commissaries and acting commissaries in the Army, whose duties are to purchase the provisions and stores necessary for its subsistence, and to see to their proper distribution. These commissaries render monthly money-accounts, with proper vouchers for disbursements of the funds intrusted to them, together with a provision-return, showing the disposition of provisions and stores purchased or derived from other sources. These accounts are received through the Commissary-General of Subsistence, and are examined and audited in this division. The money-accounts and vouchers, together with a certified statement of the result of said examinations, are then referred to the Second Comptroller of the Treasury for revision. Upon their return from the Comptroller, with the settlement approved, the officers are notified of the result, and called upon to adjust or explain any omissions or errors that may have been discovered. The money and provision accounts, together with the vouchers and papers belonging thereto, are then placed in the settled files for future reference, and remain permanently in the custody of this office.

SUBSISTENCE ACCOUNTS.

	Money-accounts.		Provision-returns.
	Number.	Amount involved.	
On hand per last report, June 30, 1875	482	$1,084,878 97	378
Received during fiscal year	1,594	3,516,726 82	1,594
Total	2,076	4,601,605 79	1,972
Audited during fiscal year	1,466	3,744,336 46	1,466
Remaining on hand June 30, 1876	610	857,269 33	506

Number of vouchers examined, 61,009; number of letters written, 1,210; number of "differences" written, 670; number of queries answered, 665; average number of clerks, 6½.

ENGINEER ACCOUNTS.

The engineer branch is engaged in the examination of the accounts of officers and agents of the Engineer Department who, under direction of

ief of Engineers of the Army, (except the Superintendent of the y Academy at West Point, whose disbursements are directed by spector-General,) disburse moneys out of the various appropri- –now 248 in number—made from time to time by Congress for of a public nature, which may be classed under the following viz:

purchase of sites and materials for, and construction and repairs various fortifications throughout the United States.

truction and repairs of roads, bridges, bridge-trains, &c., for in the field.

eys on the Atlantic and Pacific coasts.

nination and surveys of the northern and western lakes and

truction and repairs of break-waters.

irs and improvement of harbors, both on sea and lake coasts.

ovement of rivers and purchase of snag and dredge-boats for ne; and

expenses of the Military Academy at West Point.

transactions of the engineer branch for the fiscal year are shown following statement, viz:

	Money-accounts.	
	Number.	Amount involved.
er last report, June 30, 1875	73	$3,630,170 45
during fiscal year	145	6,813,031 20
al	218	10,443,201 65
luring the fiscal year	182	7,652,721 22
aining on hand June 30, 1876	36	2,790,480 43

ber of vouchers examined, 54,306; number of letters written, 954; r of clerks employed, 6.

CLAIMS DIVISION, W. S. STETSON, CHIEF.

last report the several classes of claims which are settled in this ave been consolidated under the above designation.

division has the settlement of claims of a miscellaneous character, in the various branches of service in the War Department and g out of the purchase or appropriation of supplies and stores for my; the purchase, hire, or appropriation of water craft, railroad- horses, wagons, and other means of transportation; the trans- on-contracts of the Army; the occupation of real estate for barracks, hospitals, fortifications, &c.; the hire of employés, courts-martial fees, traveling-expenses, commutations, &c.; for compensation for vessels, railroad-cars, engines, horses, equi- agons, &c., lost in the military service; claims growing out of the and Washington war of 1855 and 1856, and other Indian wars; of various descriptions under special acts of Congress, and not otherwise assigned for adjudication. Also, claims of several and Territories for expenses incurred by them in raising, equip- c., troops for the service of the United States during the recent n, and for the suppression of Indian outbreaks.

redecessors have often urged the necessity of a limitation upon

the presentation of claims against the United States, and I concur fully in their opinions. In all the States and Territories, and, indeed, I believe in every enlightened country, it has been deemed wise to place a limit upon the time within which suits against individuals may be commenced. Congress has recognized the wisdom of this policy, by limiting the time for the presentation of claims to the Court of Claims and to various special commissioners, &c.

Such a check is much more necessary in relation to claims presented to the Executive Departments. The proceedings being *ex parte*, it is not difficult to fortify doubtful claims, when the claimants can collate their evidence at their own time, without notice to the Government and without check of cross-examination.

Often the Government has no other protection against fraudulent claims than may be afforded by statements and explanations obtained from its officers and agents; and every moment of delay in the presentation of claims tends to diminish this perishable species of evidence. I am convinced that claims are often withheld until the death or removal of United States officers may clear the way for perjury and fraud.

Doubtless during the recent war and for some time thereafter persons slept upon just demands through ignorance of the existence of a remedy, but this is not likely to be the case now. A person to whom the Government owes a debt may be uncertain of the mode of procedure, but my observation is that he assumes that he has a remedy somewhere, and makes inquiry in the Departments until he ascertains where and how to present his claim. The probability is strong that a claimant whose demand is just will not long delay to present it, especially as no formalities are required to be observed and the cost of preparation is inconsiderable.

MISCELLANEOUS CLAIMS.

	Number.	Amount claimed.	Amount allowed.
On hand July 1, 1875	10,973	*$5,140,910 59	.....
Received during the year	2,723	†2,647,915 38	.....
Total	13,696	7,788,825 97	.....
Disposed of during the year	2,828	‡1,505,622 35	$939,773 51
On hand July 1, 1876	10,868	§6,283,203 62	.....

* This is the amount claimed in 9,530 cases, the amounts claimed in the others (1,443) not being stated.
† This is the amount claimed in 2,499 cases, the amounts claimed in the others (224) not being stated.
‡ This is the amount claimed in 2,605 cases, the amounts claimed in the others (223) not being stated.
§ This is the amount claimed in 9,424 cases, the amounts claimed in the others (1,444) not being stated.

Number of letters written, 3,927.

Oregon and Washington Indian war claims, 1855–'56.

	Number.	Amount claimed.	Amount allowed.
On hand July 1, 1875	770	*$62,497 92	.....
Received during the year	127	†6,268 09	.....
Total	897	68,766 01	.....
Disposed of during the year	154	‡18,656 98	$15,061 44
On hand July 1, 1876	743	§50,109 03	.....

* This is the amount claimed in 392 cases, the amounts claimed in the others (378) not being stated.
† This is the amount claimed in 42 cases, the amounts claimed in the others (85) not being stated.
‡ This is the amount claimed in 47 cases, the amounts claimed in the others (107) not being stated.
§ This is the amount claimed in 401 cases, the amounts claimed in the others (342) not being stated.

Number of letters written, 80.

Lost vessels, &c., act March 3, 1849.

	Claims for, number.	Amount claimed.	Amount allowed.
On hand July 31, 1875	72	$727,396 37	
Received during the year	1	35,000 00	
Total	73	762,396 37	
Disposed of during the year			
On hand July 1, 1876	73	762,396 37	

HORSE-CLAIMS.

	No.	Amount.	No.	Amount.
Claims on hand July 1, 1875			5,480	$981,810 64
Claims received during the year			1,067	160,416 28
Claims reconsidered during the year			142	20,169 16
Total			6,689	1,162,396 08
Claims allowed during the year	371	$76,002 95		
Disallowed on same		10,498 16		
Claims rejected	81	11,338 23		
Deduct as finally disposed of during the year			452	97,839 34
Claims on hand July 1, 1876			6,237	1,064,556 74

Letters written, 7,559.

STATE WAR-CLAIMS.

	Original accounts.		Suspended accounts.	
	No.	Amount.	No.	Amount.
On hand June 30, 1875	10	$3,332,893 21	44	$4,502,147 12
Received during the fiscal year	7	199,401 16	4	350,985 58
Total	17	3,532,294 37	48	4,853,132 70
Reported during the fiscal year	11	508,204 72	10	144,704 09
Balance remaining on hand June 30, 1876	6	3,024,089 65	38	4,708,428 61

	Montana war-claims.		Dakota war-claims.	
	No.	Amount.	No.	Amount.
On hand June 30, 1875				
Received during the fiscal year	16	$15,108 90	109	$10,917 11
Total	16	15,108 90	109	10,917 11
Reported during the fiscal year	16	15,108 90	109	10,917 11
Balance remaining on hand June 30, 1874				

PENSION DIVISION, W. H. WHITNEY, CHIEF.

The duties of this division embrace the settlement of all accounts which pertain to the payment of Army pensions throughout the United States. The Commissioner of Pensions is charged with the allowance and issue of all certificates for pensions under existing laws. The certificate issued in favor of the pensioner is sent directly to the agent for

paying pensions, and at the same time a copy of the certificate is forwarded to this office for record, and is recorded in a roll-book prepared for each agency, on which is given the name in full, rate, date of commencement, ending, or other data, to assist in the proper adjustment of payments made by the several agents.

An account is kept with each pension-agent, charging him with all moneys advanced for payment to pensioners, under his proper bond and fiscal year. At the end of each month the agent forwards his vouchers, abstract, and money statement direct to this office, where a preliminary examination is made to see if the money advanced is properly accounted for, and then the receipt of the account is acknowledged and the account filed awaiting audit. Each voucher is subsequently carefully examined and the payment made entered on the roll-book opposite the pensioner's name. The agent's account when audited is reported to the Second Comptroller for his revision, and a copy of the statement of errors (if any) sent to the agent for his information and explanation. The account when returned from the Comptroller is placed in the settled files, where it permanently remains. In cases of defalcation, certified copies of all papers or transcripts of the account are prepared and forwarded to the Second Comptroller, who files therewith a certified copy of the bond and forwards the same to the Solicitor of the Treasury for prosecution.

By the act of July 8, 1870, pensioners are paid quarterly instead of semi-annually as before, which more than doubles the amount of labor to be performed in examining, filing, and auditing pension-agents' accounts. The act of July 12, 1870, requires all accounts to be audited by fiscal years, and the unexpended balance to be covered into the Treasury to the credit of the appropriation to which it properly belongs. As applied to pensions, the law works admirably. The act of February 14, 1871, granted pensions to survivors of the war of 1812 who served not less than sixty days, and to the widows of officers and enlisted men who were married prior to the treaty of peace and shall not have remarried.

The act of June 8, 1872, increased the pensions of invalids for specific disability to $18, $24, and $31.25 per month, which act was further amended March 3, 1873, by allowing the $18 to be divided pro rata for proportionate disability. The act of June 8, 1874, increased the pensions of soldiers who lost an arm above the elbow or a leg above the knee to $24, provided they could not use an artificial limb as provided for under act of June 17, 1870. This proviso was repealed by act of August 15, 1876.

The appropriation act, approved March 23, 1876, for the fiscal year ending June 30, 1877, provides that the payment for artificial limbs, commutation or transportation therefor, shall be under the direction of the Surgeon-General of the Army, and appropriates $50,000 therefor.

Amounts refunded to the credit of the following appropriations during the fiscal year ending June 30, 1876:

Invalids, 1870–'71	$7,064 84
Widows and others, 1870–'71	20,019 44
Invalids, 1871–'72	2,221 80
Widows and others, 1871–'72	3,800 31
Army pensions, 1872–'73	14,557 46
Balance on hand June 30, 1875, appropriation 1873–'74	214,056 17
Amount refunded by pensioners and deposited	5,182 13
	219,238 30
Amount paid on settlement of accounts	501 44
Balance to credit of appropriation June 30, 1876	218,736 86

Balance on hand June 30, 1875, appropriation 1874-'75	$35,069 65
Unexpended balance in hands of agents at end of fiscal year 1875, and amounts refunded by pensioners	324,902 80
Deposited to credit of the United States	359,972 45
Amount paid on settlement of accounts	29,974 50
Balance to credit of appropriation June 30, 1876	329,997 95
Amount appropriated to pay Army pensions for the fiscal year ending June 30, 1876	29,500,000 00
Amount to the credit of the appropriation undrawn	966,019 30
Amount to be accounted for	28,533,980 70
as follows:	
Amount paid to pensioners at the several agencies	$27,859,011 66
Amount of unexpended balances in agents' hands	667,622 60
Amount paid on audited accounts, (miscellaneous)	7,346 44
	28,533,980 70

Number of pensioners on the rolls of the several agencies June 30, 1876, as follows:

Invalids	108,390
Widows and others	101,167
Survivors war 1812	14,206
Widows war 1812	4,987
Total	228,750

The following tabular statement shows the number of accounts received and audited during the fiscal year ending June 30, 1876:

	Number.	Amount involved.
Accounts on hand June 30, 1875	818	$29,110,805 77
Accounts received during the year	741	28,348,161 99
Total	1,559	57,458,967 76
Accounts reported Second Comptroller during the year	1,150	48,433,036 92
Accounts on hand unsettled	*409	9,025,930 84
Total	1,559	57,458,967 76

* The unsettled accounts on file belong to the fiscal year ending June 30, 1876.

Pensioners recorded and restored	18,887
Pensioners transferred	6,094
Pensions increased	18,727
Certificates re-issued	933
Changes and errors noted	10,263
Pension-vouchers examined	1,412,648
Payments entered on roll-book	1,357,349
Pages of abstract added	49,351
Pages of miscellaneous copied	2,680
Copies of surgeons' certificates sent to Commissioner of Pensions in increase cases	1,131
Letters received and entered	4,821
Letters written	4,902
Letters copied and indexed	4,519
Artificial limbs recorded	683
One hundred and fifty-five pension-checks were verified for payment, amounting to	$6,403.64

One hundred and eleven special settlements were made, (the number not being included in the tabular statement above,) mostly old accounts which have been closed.

Thirty-seven settlements, involving the sum of $1,413.50, were on account of lost or destroyed pension-checks, as provided for l of Congress.

The following statement exhibits the number and amount of acc on hand unsettled July 1, 1869, together with those received and au each fiscal year since:

	Number.	Amount involved.	Number.	Audi Amount i
On hand July 1, 1869	637	$34, 811, 593 8		
Received fiscal year 1870	714	27, 743, 819 29	631	$25, 5
Received fiscal year 1871	930	28, 513, 202 44	769	32, 8
Received fiscal year 1872	684	28, 661, 597 26	900	40, 0
Received fiscal year 1873	711	28, 756, 702 92	795	33, 9
Received fiscal year 1874	864	29, 708, 332 26	786	26, 4
Received fiscal year 1875	798	29, 572, 855 54	619	19, 8
Received fiscal year 1876	741	28, 348, 161 99	1, 150	48, 4
Amount on hand and received	6, 079	236, 116, 325 53	5, 670	227, 0
Deduct amount audited	5, 670	227, 090, 394 69		
Balance on hand June 30, 1876	409	9, 025, 930 84		

The decrease in auditing accounts for the fiscal year 1875 was c by the force being engaged in copying the names of pensioners int books, which was completed in April, 1875, without the addition number of extra clerks. The increase of accounts audited durir fiscal year ending June 30, 1876, shows that the labor was no The work in the record section was up to date, but the Commissic Pensions directed the transfer of nearly 30,000 names from one age another, which involves an immense amount of labor, as each nar to be stricken from one roll and entered on the other, and, on a of errors, much time is lost in making corrections.

It is my purpose that the work in this division shall be broug so that an agent's account can be audited as soon as received; it just to the agents and their bondsmen, and the interests of the G ment require it.

The force employed in this division numbered 49 clerks copyists, from 4 to 9 of which have been temporary and cons changing.

The following tabular statements exhibit the amount disbursed several agents, and the unexpended balance in hand to be cover the Treasury.

ARMY PENSIONS.

Unexpended balances in hands of pension-agents June 30, 1876.

State.	Agency.	Agent.	Due United States.
Arkansas	Little Rock	A. D. Thomas	$21, 248 77
Do	do	J. G. Price	6, 308 05
Connecticut	Hartford	D. C. Rodman	10, 353 62
California	San Francisco	H. R. Reed	4, 707 23
Do	do	T. R. Moseley	3, 222 25
District of Columbia	Washington	D. C. Cox	15, 036 44
Delaware	Wilmington	Daniel Burton	1, 034 98
Indiana	Fort Wayne	Hiram Iddings	
Do	Indianapolis	W. H. H. Terrell	28, 219, 48
Do	Madison	Mark Tilton	12, 736 43

xpended balances in hands of pension-agents June 30, 1876—Continued.

a	Agency.	Agent.	Due United States.	Due agent.
	Chicago	Ada C. Sweet	$20,302 57	
	Quincy	B. M. Prentiss	8,447 57	
	Springfield	J. H. Moore	24,609 53	
	Salem	W. E. McMakin	11,657 40	
	Dubuque	Jacob Rich	98 40	
	Des Moines	B. F. Gue	7,241 22	
	Fairfield	D. B. Wilson	11,930 42	
	Louisville	R. M. Kelly	7,644 66	
	Lexington	J. A. Prall	1,403 77	
	Topeka	John M. Allen	17 24	
	New Orleans	R. H. Isabelle	49 60	
	Augusta	F. M. Drew	12,993 64	
	Bangor	E. E. Small	2,535 67	
	Portland	George L. Beal	22,021 70	
s	Boston	D. W. Gooch	25,392 30	
	Fitchburgh	J. W. Kimball	48 71	
	Baltimore	H. Adreon	5,454 18	
	Saint Joseph	J. T. Clements	2,824 57	
	Saint Louis	A. R. Easton	21,079 52	
	Detroit	Samuel Post	15,647 02	
	Grand Rapids	Thaddeus Foote	2,162 73	
	Saint Paul	E. McMurtrie	7,378 15	
	Vicksburgh	J. T. Rankin		
ire	Concord	Alvah Smith	8,310 34	
	Portsmouth	D. J. Vaughan	5,551 74	
	Albany	S. H. H. Parsons	46,656 08	
	Brooklyn	James McLeer	17,124 30	
	Canandaigua	L. M. Drury	43,769 80	
	New York City	F. E. Howe	21,483 15	
	Trenton	J. F. Rusling	6,854 13	
a	Raleigh	C. H. Belvin		$43 66
	do	A. W. Tourgee	3,015 61	
	Santa Fé	A. G. Hoyt	1,131 87	
	Omaha	C. L. Bristol	1,381 26	130 93
	Columbus	J. A. Norris	23,566 07	
	Cincinnati	C. E. Brown	26,997 97	
	Cleveland	S. M. Barber	18,511 25	
	Portland	S. J. McCormick	1,246 75	
	Pittsburgh	James McGregor	12,858 70	
	Philadelphia	A. D. Wood	10,039 87	
	do	H. G. Sickel	19,651 13	
	Providence	J. L. Clark		56 16
	do	W. H. Reynolds	3,130 82	
	Knoxville	D. T. Boynton		913 15
	Nashville	W. Y. Elliott	7,450 54	
	Burlington	J. L. Barstow	2,099 33	
	Montpelier	Stephen Thomas	13,320 06	
	Norfolk	L. H. Chandler	21,450 48	
	do	S. L. Anable	7,253 61	
a	Wheeling	T. M. Harris	3,854 96	
	La Crosse	B. F. Bryant	6,582 98	
	Madison	Thomas Reynolds	6,302 77	
	Milwaukee	E. Ferguson	16,772 92	
			670,176 31	2,553 71
its due agents			2,553 71	
, June 30, 1876			667,622 60	

Amounts disbursed by pension-agents during the fiscal year ended June 30, 1876, as shown by their accounts-current.

State.	Agency.	Agent.	Artificial limbs.	Invalids.	War of 1812.	Widows and others.	Fees.	Commission.	Compensation.	Contingent expenses.	Total.
Arkansas	Little Rock	A. D. Thomas	$50 00	$13,472 57	$8,495 46	$64,002 99	$366 00	$1,720 41	$500 00	$143 80	$88,751 23
Do	....do	John G. Price	.....	11,904 09	6,887 20	48,376 08	341 00	666 67	222 20	294 71	68,691 95
Connecticut	Hartford	D. C. Rodman	2,750 00	149,459 84	17,696 51	234,265 81	3,298 25	2,000 00	2,000 00	189 24	411,659 65
California	San Francisco	Henry R. Reed	400 00	25,051 79	2,040 00	16,280 47	275 25	875 44	250 00	119 82	45,292 77
Do	....do	Thomas R. Moseley	200 00	26,517 37	2,088 00	14,522 07	287 25	866 54	175 00	121 52	44,777 75
Dist. of Columbia	Washington City	David C. Cox	29,102 36	589,173 42	125,266 07	240,120 08	6,340 25	2,000 00	2,000 00	404 59	994,406 77
Delaware	Wilmington	Daniel Burton	400 00	30,129 56	1,356 81	34,664 49	507 00	1,331 00	500 00	76 16	68,965 02
Indiana	Fort Wayne	Hiram Iddings	2,550 00	207,720 90	11,225 87	227,155 34	3,293 00	2,000 00	2,000 00	488 70	456,433 81
Do	Indianapolis	W. H. H. Terrell	4,750 00	493,141 65	42,081 16	667,996 86	9,215 25	2,000 00	2,000 00	1,110 13	1,222,295 05
Do	Madison	Mark Tilton	2,275 00	135,443 62	15,748 33	212,004 32	2,856 75	2,000 00	2,000 00	190 15	372,518 17
Illinois	Chicago	Ada C. Sweet	5,025 00	405,103 87	20,494 67	338,306 52	5,826 00	2,000 00	2,000 00	986 10	779,802 16
Do	Quincy	B. M. Prentiss	1,475 00	192,015 72	16,600 24	199,292 50	2,841 50	2,000 00	2,000 00	372 21	416,587 17
Do	Springfield	Jesse H. Moore	2,575 00	250,005 87	15,824 81	293,455 04	4,072 75	2,000 00	2,000 00	537 00	570,470 47
Do	Salem	W. E. McMakin	3,250 00	274,766 52	16,597 60	483,850 90	5,375 25	2,000 00	2,000 00	731 55	788,571 82
Iowa	Dubuque	Jacob Rich	1,825 00	151,238 61	9,886 67	184,929 35	2,641 50	2,000 00	2,000 00	396 14	354,917 27
Do	Des Moines	B. F. Gue	1,325 00	146,701 43	8,414 39	154,918 73	2,175 50	2,000 00	2,000 00	398 60	317,933 65
Do	Fairfield	D. B. Wilson	1,925 00	162,385 49	10,786 13	181,289 90	2,535 50	2,000 00	2,000 00	213 76	363,135 78
Kentucky	Louisville	R. M. Kelly	3,900 00	128,265 10	39,869 76	331,966 77	3,602 50	2,000 00	2,000 00	759 45	522,383 58
Do	Lexington	John A. Prall	1,075 00	72,213 50	33,102 12	215,661 66	2,240 50	2,000 00	2,000 00	588 54	328,881 32
Kansas	Topeka	John M. Allen	1,075 00	203,656 00	4,864 32	152,531 14	2,416 25	2,000 00	2,000 00	434 05	368,976 76
Louisiana	New Orleans	R. H. Isabelle	1,325 00	42,505 71	43,108 68	38,760 68	747 75	2,513 82	750 00	244 76	129,956 40
Maine	Augusta	F. M. Drew	2,700 00	163,928 17	20,309 59	188,024 21	3,094 25	2,000 00	2,000 00	390 59	382,446 81
Do	Bangor	E. E. Small	2,875 00	150,637 22	10,559 72	176,132 99	2,917 00	2,000 00	2,000 00	358 40	347,480 33
Do	Portland	George L. Beal	2,750 00	187,902 16	19,330 64	199,855 89	3,369 75	2,000 00	2,000 00	560 57	417,769 01
Massachusetts	Boston	D. W. Gooch	11,864 00	423,779 03	22,441 34	532,734 47	8,406 75	2,000 00	2,000 00	1,394 11	1,004,619 70
Do	Fitchburgh	J. W. Kimball	3,550 00	139,477 60	6,577 61	183,188 22	2,755 75	2,000 00	2,000 00	402 11	339,951 29
Maryland	Baltimore	Harrison Adreon	4,950 00	140,021 86	30,025 09	167,601 30	2,619 75	2,000 00	2,000 00	331 82	349,549 82
Missouri	Saint Joseph	John T. Clements	1,075 00	150,814 08	24,776 18	198,589 93	2,607 50	2,000 00	2,000 00	317 68	382,180 37
Do	Saint Louis	A. R. Easton	1,975 00	203,333 29	34,046 90	370,630 82	3,964 75	2,000 00	2,000 00	971 72	618,922 48
Michigan	Detroit	Samuel Post	5,075 00	422,332 94	43,723 19	491,775 97	7,508 50	2,000 00	2,000 00	608 76	975,024 36
Do	Grand Rapids	Thaddeus Foote	2,125 00	110,412 30	7,496 93	106,709 42	1,902 75	2,750 00	1,250 00	280 87	232,837 27
Minnesota	Saint Paul	E. McMurtrie	1,025 00	145,276 88	7,113 99	149,003 12	2,103 75	2,000 00	2,000 00	314 22	308,836 96
Mississippi	Vicksburgh	John T. Rankin	.....	5,843 70	20,935 05	31,551 79	367 00	1,166 59	500 00	135 87	60,500 00
New Hampshire	Concord	Alvah Smith	3,975 00	174,054 28	17,077 47	184,100 58	3,162 50	2,000 00	2,000 00	378 90	386,748 73
Do	Portsmouth	D. J. Vaughan	1,250 00	35,706 51	5,262 14	50,679 74	843 50	1,855 47	750 00	105 90	96,453 26
New York	Albany	S. H. H. Parsons	11,725 00	553,236 12	91,417 39	681,184 84	10,582 75	2,000 00	2,000 00	1,310 68	1,353,456 78
Do	Brooklyn	James McLeer	4,375 00	101,223 14	25,540 25	136,047 61	2,071 75	2,000 00	1,250 00	367 95	272,875 70
Do	Canandaigua	L. M. Drury	12,650 00	572,481 36	84,918 73	620,946 48	10,182 00	2,000 00	2,000 00	1,051 90	1,306,230 47
Do	New York City	S. B. Dutcher	1,000 00	5,934 39	1,004 79	13,854 94	98 25	166 66	166 67	19 65	22,245 35
Do	....do	J. M. Patterson	11,675 00	315,943 42	40,240 01	352,801 65	5,747 50	1,577 78	1,577 77	535 98	730,098 49
Do	....do	Frank E. Howe	775 00	91,135 56	11,937 66	108,853 02	1,709 75	255 55	255 55	195 64	215,087 13
Do	....do	James F. Rusling	4,800 00	236,239 73	37,735 05	275,175 45	4,422 00	2,000 00	2,000 00	951 45	573,313 67
New Jersey	Trenton	Charles H. Belvin	.....	6,360 06	20,007 67	38,392 20	434 75	1,363 80	540 83	55 86	70,564 16
North Carolina	Raleigh										

Pennsylvania	Pittsburgh	James McGregor	8,375 00	382,991 18	29,950 24	425,191 49	6,257 50	2,000 00	2,000 00	359 59	857,141 50
Do	Philadelphia	D. R. B. Nevin	.....	.....	15,219 45	558,512 41	4,387 50	1,000 00	1,000 00	136 26	580,855 62
Do	....do	A. D. Wood	.....	.....	15,358 66	576,706 11	4,395 75	1,000 00	1,000 00	659 26	599,119 78
Do	....do	H. G. Sickel	24,025 00	1,060,035 63	48,676 93	....	10,048 75	2,000 00	2,000 00	1,296 23	1,148,082 54
Rhode Island	Providence	John L. Clark	1,100 00	27,562 52	2,398 00	42,849 80	585 50	1,958 33	652 77	19 24	77,056 16
Do	....do	W. H. Reynolds	160 00	26,749 47	2,107 73	41,038 08	565 75	933 33	311 11	63 71	71,869 18
Tennessee	Knoxville	D. T. Boynton	550 00	83,167 24	32,973 06	247,363 72	2,693 25	2,000 00	2,000 00	312 25	371,059 52
Do	Nashville	W. Y. Elliott	675 00	34,143 12	56,040 42	161,031 83	1,563 50	2,000 00	2,000 00	187 09	257,640 96
Vermont	Burlington	John L. Barstow	3,900 00	104,085 73	10,268 53	108,237 43	1,944 00	2,750 00	1,250 00	466 98	232,902 67
Do	Montpelier	Stephen Thomas	2,800 00	118,029 44	13,858 40	130,588 02	2,283 75	2,000 00	2,000 00	405 59	271,765 20
Virginia	Norfolk	L. H. Chandler	525 00	14,972 01	68,321 55	90,517 93	968 00	1,527 78	1,527 77	189 27	108,549 31
Do	....do	S. L. Anable	.....	4,189 40	17,198 10	5,491 80	267 00	537 59	62 50	.....	27,746 39
West Virginia	Wheeling	Thomas M. Harris	2,750 00	164,173 23	40,843 52	245,424 02	3,608 00	2,000 00	2,000 00	430 27	461,229 04
Wisconsin	La Crosse	B. F. Bryant	875 00	77,048 53	4,558 41	85,570 49	1,204 25	2,000 00	2,000 00	192 14	173,448 82
Do	Madison	Thomas Reynolds	2,950 00	136,899 44	10,393 61	166,913 83	2,448 25	2,000 00	2,000 00	241 70	323,846 83
Do	Milwaukee	Ed. Ferguson	3,500 00	163,197 92	9,031 74	215,490 96	2,967 00	2,000 00	2,000 00	115 26	398,232 88
Total			228,166 36	11,640,361 66	1,534,447 85	14,014,836 64	209,602 75	113,687 70	97,201 34	27,221 34	27,865,525 64
Deduct amounts credited on accounts-current and deposited on account of overpayments			75 25	2,171 23	192 00	4,064 50	2 50	.....	.....	8 50	6,513 98
Total			228,091 11	11,638,190 43	1,534,255 85	14,010,772 14	209,600 25	113,687 70	97,201 34	27,212 84	27,859,011 66

COLLECTION DIVISION, A. A. SHISSLER, CHIEF.

Period.	Entries on register.	Special cases.			Pension and bounty-land cases.			Letters written.
		Number of cases examined.	Containing vouchers.	Accounts referred to.	Pension-claims examined.	Company-rolls examined.	Bounty-land claims examined.	
1875.								
July	308	304	1,205	619	.....	.....	.....	125
August	370	325	1,924	493	.....	.....	.....	89
September	213	247	6,907	482	.....	.....	.....	82
October	370	152	1,052	186	.....	.....	.....	54
November	287	237	1,121	486	.....	.....	.....	137
December	298	240	4,043	579	.....	.....	.....	232
1876.								
January	305	229	1,217	605	.....	.....	.....	137
February	205	276	3,382	633	118	.....	53	296
March	379	244	3,261	723	72	1,159	28	197
April	237	208	11,887	799	95	1,203	10	163
May	.....	340	6,380	841	164	1,517	13	253
June	407	336	5,930	1,549	112	1,346	28	307
Total	3,379	3,138	48,309	7,985	561	5,225	132	2,078

The above schedule exhibits the business transacted by this divisio so far as is practicable by a schedule-statement, except the labor of si clerks on duty from May 1, 1876, withdrawing abstracts "D" and "N from the property-returns of officers of the Quartermaster's Departmen

The abstracts have been withdrawn from 20,000 accounts up to the 1s of August, and the work of withdrawing abstracts from property-return is nearly finished.

This work was instituted by my direction, for the purpose of enterin payment for property purchased or seized upon the abstracts of accoun ability of the officers who made the purchase or seizure, theret protecting the Government against fraudulent claims now pending which may hereafter be presented.

Owing to the failure of this office to enter payments as above unt the latter part of 1866, there are millions of dollars' worth of proper borne upon the accountability abstracts of officers of the Quartermaste Department not checked as paid for, most of which has probably be paid.

In the present condition of the returns, it is impossible to tell wheth certified vouchers and memorandum receipts, presented as claims, ha been paid. Payment may have been made by any disbursing-officer the Quartermaster's Department, and it is wholly impracticable to exa ine the money-accounts of every officer upon each claim present Fraudulent and erroneous claims are liable to be presented at any ti and the Government is powerless against them if it has not the mean showing the fraud or error. By entering payment opposite the p chase or seizure on the accountability abstracts of the purchasing seizing officer, every payment made will be a matter of record and easy reference. In this manner only can the Government be protec against the double payment of claims liable to arise for the prope orne upon the abstracts and not checked as paid.

When this work is completed and the abstracts separately filed, t will be better preserved from destruction, their examination in con

tion with claims will be greatly facilitated, and, being accessible to fewer persons, the information therein will be less liable to be procured and used by claimants or their attorneys as the bases of claims against the Government.

OFFICIAL POSTAGE-STAMPS.

The following statement shows the number of official postage-stamps used during the fiscal year:

	2-ct.	3-ct.	6-ct.	7-ct.	10-ct.	12-ct.	15-ct.	24-ct.	30-ct.	90-ct.
1875.										
July	366	1,506	650	.....	.....	.....	.....	.....	.....	.....
August	171	933	407	.....	.....	.....	1	4	3	1
September	305	1,113	255	6	4	13	8	7	7	3
October	230	1,377	468	.....	.....	.....	.....	.....	.....	.....
November	290	1,770	470	.....	.....	.....	.....	9	.....	.....
December	830	1,550	590	.....	14	10	4	5	.....	.....
1876.										
January	200	1,400	600	.....	34	.....	1	13	8	8
February	100	1,300	500	.....	.....	7	.....	8	4	1
March	100	1,900	500	.....	.....	4	1	.....	10	7
April	300	1,200	200	.....	.....	.....	10	1	2	3
May	724	494	627	.....	52	1	.....	.....	15	.....
June	411	1,165	353	.....	21	.....	5	.....	9	4
	3,927	15,708	5,620	6	125	35	30	47	58	27

THE FILES.

The total number of money-settlements made in this office from March, 1817, to 30th of June, 1875, was 155,993, and the number added to 30th June, 1876, was 6,630, making a total of 162,623; of these the pension-accounts are more voluminous than all the others. Of the vast quantity of official matter now in this office about four-fifths of it has been filed since 1860. The war made a vast accumulation of vouchers which were paid by the Government, and it is desirable that the evidence of payment may not be lost. The settlements from March, 1817, when this office was organized, to the present time are contained in four file-rooms, hence the labor of taking care of them is greater than it would otherwise be. Seven persons have been employed during most of the year, but at present there are only five. These rooms, though unsuitable in many respects, besides being very uncomfortable in very warm weather, have lately been much improved by suitable alterations and additional conveniences. The files are in as good condition as can be expected under the circumstances. The vacant shelving will suffice only for a few months longer, and, as there will probably be but little diminution in bulk of the accounts received for several years to come, much additional room will be required for the files.

There were ten lady copyists usefully employed during the year. The number of miscellaneous papers registered was 5,127; difference-sheets, 901; total, 6,028. The number of pages copied and compared was, miscellaneous papers, 14,588; difference-sheets, 3,159; letters, 2,358; total, 20,105. Number of names indexed, 39,517.

NUMBER OF CLERKS AND EMPLOYÉS.

I should not perform my whole duty were I to close this report without an allusion to the recent reduction of clerical force in this office.

At the commencement of the current calendar year, when I assumed control of the office, the adjustment of the accounts of pension-agents was over $22,000,000 in arrears. For reasons already stated, it was very desirable that this work be brought forward as rapidly as possible. To accomplish this purpose, every available man whose services could be spared from the other divisions was taken from them and put at work on the pension-accounts.

Had the force of the office not been diminished, by the 1st day of January, 1877, all arrears would have been wiped out, and every division of the Bureau except the claims would have been running on current work only, to great advantage to all persons having business with the office, as well as to the public service. After this desirable end should have been attained, the office could have stood a reduction of from fifteen to eighteen men, and still, by a systematic effort and persevering industry, have prevented an accumulation of business.

But, instead of this, the office was compelled, on the 10th day of October instant, to make a reduction of forty clerks and employés, (from an aggregate of 173,) leaving the force entirely inadequate to the discharge of the current business of the Bureau. This reduction has been distributed among the various divisions before reduced by detail to the pension division to the minimum force with which they could keep up their work.

As a necessary consequence, the force of each division is inadequate, and the public service and private rights both suffer.

It requires no argument to demonstrate the great advantage and true economy, both from a public and private point of view, of conducting the public service upon those well-recognized principles of thoroughness and dispatch so essential to the success of all branches of private business.

I respectfully suggest that you recommend an increase in the force of this office which shall give it the service of at least 150 clerks and employés.

Respectfully,

HORACE AUSTIN,
Auditor.

The Hon. LOT M. MORRILL,
Secretary of the Treasury.

REPORT OF THE FOURTH AUDITOR.

REPORT

OF

THE FOURTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Fourth Auditor's Office, October 21, 1876.

SIR: I have the honor to submit the following tabular statements, which give an adequate and comprehensive view of the work performed in this office during the year ending June 30, 1876:

Statement of accounts, including marine, received and settled in the paymaster's division, from July 1, 1875, *to June* 30, 1876, *with the amount of cash disbursed in those settled, and the number of letters received and written in relation to the same, George L. Clark, in charge.*

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Cash disbursements.
1875.					
July	55	40	139	195	$610,478 02
August	42	38	125	231	924,296 84
September	35	42	115	168	1,518,323 46
October	33	33	133	145	749,480 59
November	45	40	135	181	994,345 21
December	33	43	124	172	1,499,402 71
1876.					
January	46	41	152	166	1,582,926 17
February	46	41	157	192	1,357,402 05
March	28	47	120	145	1,589,150 78
April	46	26	138	149	682,058 53
May	41	42	161	179	1,201,810 48
June	15	32	102	148	1,192,915 34
Total	465	465	1,601	2,071	13,901,590 18

Number of unsettled accounts on hand July 1, 1875, 15; number of unsettled accounts on hand June 30, 1876, 15; number of cash vouchers examined, exclusive of pay and mechanics' rolls, bills of exchange, &c., 9,684; number of accounts prepared for suit and sent through the Second Comptroller, to the Solicitor of the Treasury, 34.

Statement of the work performed by the book-keeper's section from July 1, 1875 to June 30, 1876, inclusive, Paris H. Folsom in charge.

Date.	Number of pay-requisitions.	Amount of pay-requisitions.	Number of repay-requisitions.	Amount of repay-requisitions.	Letters received.	Letters written.	Accounts journalized, entered, and balanced.	Ledger extracts.	Accounts received.	Accounts settled.	Summary statements entered.	Checkages ordered.
1875.												
July	248	$3,340,528 63	32	$276,189 01	219	444	213	210	....	....	67	13
August	201	3,058,615 32	37	109,844 80	183	335	102	247	....	....	79	35
September	210	2,418,892 04	11	116,776 92	173	331	44	49	30	30	73	47
October	198	2,284,154 53	5	6,106 15	195	357	97	63	24	24	68	64
November	215	3,033,632 91	27	77,903 81	171	356	191	45	99	99	64	25
December	172	1,969,191 13	15	767,508 23	183	285	64	50	....	....	72	43
1876.												
January	124	1,264,014 90	34	308,753 56	187	295	181	54	29	29	58	79
February	160	1,809,810 43	6	612,729 53	186	290	32	55	78	78	84	19
March	146	1,212,345 03	15	600,595 71	234	302	28	51	29	29	100	25
April	145	975,193 38	26	140,269 85	169	264	271	34	....	....	73	14
May	158	1,349,527 23	17	955,755 15	194	289	8	54	36	36	74	55
June	172	852,323 84	30	256,929 23	184	305	55	29	...	...	92	25
Total	2,149	23,568,229 37	255	4,229,361 95	2,278	3,853	1,286	941	325	325	904	444

Statement of the work performed by the Navy agents' section for the fiscal year ending June 30, 1876, William F. Stidham in charge.

Date.	Accounts received.	Accounts settled.	Amount involved.	Letters received.	Letters written.
1875.					
July	13	6	$1,248,386 65	274	213
August	14	21	1,344,816 18	203	173
September	9	25	202,342 10	247	186
October	34	59	161,678 26	224	200
November	8	19	761,139 26	208	162
December	10	16	2,535,099 96	159	146
1876.					
January	17	16	426,785 98	219	228
February	17	12	6,083,715 55	289	224
March	9	10	2,782,222 41	244	226
April	7	6	977,968 20	216	216
May	14	7	674,205 94	225	208
June	5	12	2,309,265 36	195	180
Total	157	209	19,507,625 85	2,703	2,429

Allotment accounts.

Date.	Allotments registered.	Allotments discontinued.	Date.	Allotments registered.	Allotments discontinued.
1875.			1876.		
July	49	80	January	136	55
August	58	62	February	152	63
September	71	39	March	136	45
October	92	59	April	105	41
November	86	40	May	94	58
December	33	38	June	81	60
Total	388	318	Total	704	304

Statement of the amounts paid by the navy-agents for allotments during the year 1875:

New York	$64,574 63
Philadelphia	37,798 50
Boston	35,849 75
Washington	23,103 00
Baltimore	15,058 00
Portsmouth	5,966 00
San Francisco	3,369 00
Total	185,718 88

Accounts remaining on hand June 30, 1876, 528; number of vouchers examined, 20,806.

Statement of work performed by the prize money and record section during the fiscal year ending June 30, 1876, Benjamin P. Davis in charge.

Date.	Letters.		Claims.		Amount paid.	Records.				
	Received.	Written.	Received.	Settled.	Prize-money.	Letters keyed in.	Letters keyed out.	Letters indexed.	Names indexed.	Dead-letters registered.
1875.										
July	439	462	44	44	$4,789 51	1,467	1,719	3,307	5,468	8
August	403	552	71	397	36,348 14	1,388	1,697	3,106	5,592	4
September	590	1,416	67	1,373	92,397 14	1,521	2,547	2,905	5,716	21
October	531	1,979	64	839	57,616 70	1,525	3,115	1,609	2,815	27
November	396	858	55	550	35,256 75	1,378	2,072	2,999	4,386	91
December	342	493	42	40	4,608 44	1,292	1,622	3,072	5,146	51
1876.										
January	300	414	44	41	5,994 99	1,376	1,601	4,459	6,529	40
February	258	357	31	25	3,556 19	1,319	1,512	2,820	5,094	10
March	286	661	37	35	5,501 94	1,391	1,539	7,264	11,564	14
April	246	314	36	38	2,685 04	1,162	1,356	5,200	8,291	18
May	217	228	45	35	4,099 77	1,211	1,318	3,485	5,773	7
June	199	297	28	18	3,214 28	1,130	1,280	2,003	3,500	13
Total	4,207	8,031	564	3,435	258,068 89	16,160	21,456	42,229	69,874	304

In addition to the above, this division is charged with the duties of preparing tabular statements and reports called for by Congress and the Secretary of the Treasury, keeping a record of appointments, resignations, removals, and absences; receiving and distributing the stationery used by the office, and the payment of salaries to employés.

Statement showing the amounts disbursed at the different agencies on account of navy-pensions, and the work performed by the navy-pension section during the fiscal year ending June 30, 1876, Richard Goodhart in charge.

Location.	Number of Navy invalid pensioners.	Number of Navy widow pensioners and dependent relatives.	Total number of Navy pensioners.	Total disbursements.
Baltimore, Md	53	103	156	$18,948 38
Boston, Mass	345	384	729	95,713 42
Brooklyn, N. Y	414	481	895	115,369 99
Cincinnati, Ohio	43	112	155	18,415 01
Chicago, Ill	57	38	95	12,045 55
Detroit, Mich	15	34	49	5,600 36
Hartford, Conn	20	35	55	6,077 90
Louisville Ky	7	17	24	2,567 50
Milwaukee, Wis	10	24	34	1,888 58
Norfolk, Va	23	43	66	11,364 93
New Orleans, La	11	19	30	5,056 75
Philadelphia, Pa	242	404	646	69,858 67
Pittsburgh, Pa	15	39	54	7 394 63
Portland, Me	79	100	179	20,967 80
Portsmouth, N. H	29	39	68	9,275 12
Providence, R. I	22	43	65	6,849 58
San Francisco, Cal	33	10	43	4,952 50
Saint Louis, Mo	19	21	40	5,994 74
Saint Paul, Minn	2	5	7	792 80
Trenton, N. J	42	67	109	13,615 33
Washington, D. C	179	212	391	61,053 16
Total	1,660	2,230	3,890	493,722 70

During the fiscal year ending June 30, 1876, there were 221 pension-agents' accounts received; 224 accounts settled, involving an expenditure of $495,904.67. Also, there were 806 letters received, 469 letters written, and 11,735 vouchers examined. In addition to the above, the names and record of 3,890 pensioners were transferred from the pension-roll to new books, embracing a period of over 14 years, commencing March 4, 1876, to December 4, 1890, inclusive. Accounts remaining on hand June 30, 1876, 80.

Statement of the work performed by the general claims section for the year ending June 30, 1876, Robert Kearon in charge.

Date.	Claims.		Amount involved.	Letters written.	Number of reports on application for—		
	Received.	Adjusted.			Pension.	Bounty-land.	Admission to Naval Asylum.
1875.							
On hand June 30	165	.....	.....	.....	.....	.....	.....
July	85	138	$35,079 70	445	40	.....	1
August	111	117	11,995 03	359	17	2	3
September	98	68	6,241 92	411	69	1	1
October	105	143	30,325 88	397	24	.....	2
November	114	142	14,643 40	456	48	4	.....
December	113	133	17,140 69	500	63	2	1
1876.							
January	167	120	13,909 85	476	47	1	.....
February	103	101	8,910 23	355	60	1	1
March	107	112	6,303 82	460	54	1	1
April	91	72	12,632 27	371	54	10	.....
May	70	91	6,845 78	359	50	.....	1
June	92	89	6,793 29	296	4	.....	1
Total	1,421	1,326	170,821 86	4,885	530	22	12

will be seen from the accompanying statements that in the pay-
er's division there were settled 465 accounts, involving
01,590.18; in the navy pay-agent's division, 209 accounts, involving
07,025.85; in the prize division, 3,435 accounts, involving
068.89; in the navy-pension division, 224 accounts, involving
904.67; and in the general claims division, 1,326 accounts, involv-
170,821.86.

sides the settlement of the above-mentioned accounts, there were
ed 2,149 pay requisitions, amounting to $23,568,229.37; and 255
ding requisitions, amounting to $4,229,361.95. There were 1,092
nents registered, and 622 discontinued; 16,160 letters received,
1,458 written. Reports were made in 530 pension and 22 bounty-
cases, and upon 12 applications for admission into the United
s Naval Asylum.

uring the year there were employed only 44 male and 6 female
s.

e chiefs of all the sections, and Mr. William B. Moore, the Deputy
tor, all merit commendation for their respective ability and assidu-
the discharge of their duties. To the clerks as a whole, I must
praise for the amount of work they have done, and the correctness
which it has been performed.

e affairs of the office are in a gratifying condition, and they ex-
fy the good effects of clerical experience and clerical ability in the
action of public business, especially, as in this case, when much of
f a complicated and difficult character.

ave the honor to be, sir, your obedient servant,

STEPHEN J. W. TABOR,
Auditor.

. LOT M. MORRILL,
Secretary of the Treasury.

REPORT OF THE FIFTH AUDITOR.

REPORT

OF

THE FIFTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT, FIFTH AUDITOR'S OFFICE,
Washington, October 31, 1876.

SIR: I have the honor to transmit herewith tabular statements on schedules A to G inclusive, showing the operations of this office for the fiscal year ended June 30, 1876.

The number of accounts received was twelve thousand nine hundred and eighty-five; adjusted twelve thousand, involving the examination of two hundred twenty-one thousand two hundred and thirty vouchers.

The number of letters written was three thousand one hundred and eighty-four. Amount involved in accounts seven hundred sixteen million twenty-three thousand two hundred thirty-nine dollars and thirty-five cents.

Very respectfully, your obedient servant,

J. B. MANN,
Acting Auditor.

Hon. LOT M. MORRILL,
Secretary of the Treasury.

A.—*Statement of the expenses of all missions abroad, for salaries, contingencies, and loss by exchange, from the 1st of July, 1875, to the 30th of June, 1876, as shown by accounts adjusted in this office.*

No.	Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
	ARGENTINE REPUBLIC.				
1	T. O. Osborn, minister	$7,500 00	$210 84	.....	$7,710 84
	AUSTRIA.				
2	G. S. Orth, late minister	10,912 09	958 38	.....	
3	E. F. Beale, minister	989 00	.....	.....	
4	J. F. Delaplaine, chargé	2,603 49	101 58	.....	
5	J. F. Delaplaine, secretary of legation	1,800 00	.....	.....	
		16,304 58	1,059 96	.....	17,364 54
	BELGIUM.				
6	J. R. Jones, late minister	896 72	29 89	.....	
7	A. P. Merrill, minister	3,111 36	262 96	.....	
		4,008 08	292 85	.....	4,300 93

A.—*Statement of the expenses of all missions abroad, &c.*—Continued.

No.	Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
	BRAZIL.				
8	J. R. Partridge, minister	$11,673 91	$246 79		
9	William A. Purrington, secretary of legation	1,800 00			
		13,473 91	246 79		$13,720 70
	BOLIVIA.				
10	R. M. Reynolds, minister	7,500 00	400 00		7,900 00
	CENTRAL AMERICA.				
11	George Williamson, minister	10,000 00	961 75		10,961 75
	CHILI.				
12	C. A. Logan, minister	10,000 00	404 00	$245 33	10,649 33
	CHINA.				
13	G. F. Seward, minister	2,637 00	3,258 94	82 02	
14	G. F. Seward, chargé	181 33			
15	S. W. Williams, secretary of legation and interpreter.	2,812 50			
		5,630 83	3,258 94	82 02	8,971 79
	DENMARK.				
16	M. J. Cramer, minister	7,500 00	500 00	158 21	8,158 21
	COLOMBIA.				
17	William L. Scruggs, minister	7,500 00	1,039 10		8,539 10
	ECUADOR.				
18	C. Wullweber, minister	6,175 27	136 88	33 14	6,345 29
	FRANCE.				
19	E. B. Washburne, minister	17,500 00	2,967 55	12 69	
20	R. R. Hitt, chargé	1,165 41		9 27	
21	R. R. Hitt, secretary of legation	2,625 00			
22	G. Washburne, secretary of legation	2,000 00			
		23,290 41	2,967 55	21 96	26,279 92
	GERMAN EMPIRE.				
23	J. C. B. Davis, minister	17,500 00	3,515 59		
24	N. Fish, chargé	1,217 39			
25	N. Fish, secretary of legation	2,625 00			
26	C. Coleman, secretary of legation	2,000 00			
		23,342 39	3,515 59		26,857 98
	GREAT BRITAIN.				
27	R. C. Schenck, late minister	18,269 23	2,737 85		
28	E. Pierrepont, minister				
29	W. Hoffman, chargé	3,664 05	699 52		
30	W. Hoffman, secretary of legation	1,759 62			
		23,692 90	3,437 37		27,130 27
	GREECE.				
31	J. M. Read, minister	7,500 00	500 00		8,000 00
	HAWAIIAN ISLANDS.				
32	H. A. Peirce, minister	7,500 00	295 44		7,795 44
	HAYTI.				
33	E. D. Bassett, minister	7,500 00	379 25		7,879 25

A.—*Statement of the expenses of all missions abroad, &c.*—Continued.

No.	Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
	ITALY.				
34	G. P. Marsh, minister	$12,000 00	$650 00		
35	G. W. Wurts, chargé	684 77			
36	G. W. Wurts, secretary of legation	1,800 00			
		14,484 77	650 00		$15,134 77
	JAPAN.				
37	J. A. Bingham, minister	12,000 00	6,016 25		
38	D. W. Stevens, secretary of legation	2,500 00			
39	D. Thompson, interpreter	2,500 00			
		17,000 00	6,016 25		23,016 25
	LIBERIA.				
40	J. M. Turner, minister	4,000 00	262 23	$5 61	4,267 84
	MEXICO.				
41	J. W. Foster, minister	12,000 00	2,119 95		
42	D. S. Richardson, secretary of legation	1,800 00			
		13,800 00	2,119 95		15,919 95
	NETHERLANDS.				
43	C. T. Gorham, late minister	754 08	16 50		
44	F. B. Stockbridge, minister				
		754 08	16 50		770 58
	PARAGUAY AND URUGUAY.				
45	J. C. Caldwell, minister				
	PERU.				
	Richard Gibbs, minister	8,461 54	216 31	74 50	8,752 35
	RUSSIA.				
47	G. H. Boker, minister	17,500 00	2,539 97		
48	Eug. Schuyler, chargé	570 65	253 81		
49	Eug. Schuyler, secretary of legation	1,136 92			
		19,207 57	2,793 78		22,001 35
	SPAIN.				
50	C. Cushing, minister	12,000 00	4,892 97	992 39	
51	A. A. Adee, secretary of legation	1,800 00	83 54	98 73	
		13,800 00	4,976 51	1,091 12	19,867 63
	SWEDEN.				
52	C. C. Andrews, minister	7,500 00	567 34	250 30	8,317 64
	SWITZERLAND.				
53	H. Rublee, minister	7,500 00	469 28		7,969 28
	TURKEY.				
54	H. Maynard, minister	7,500 00	3,079 38		
55	J. H. Goodenow, chargé	242 81			
56	A. A. Garguilo, interpreter	3,000 00			
		10,742 81	3,079 38		13,822 19
	VENEZUELA.				
57	T. Russell, minister	7,500 00	396 40		7,896 40
	UNITED STATES DISPATCH AGENT, LONDON.				
58	B. F. Stevens	2,000 00	12,923 82		14,923 82

A.—*Statement of the expenses of all missions abroad, &c.*—Continued.

No.	Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
	UNITED STATES DISPATCH AGENT, HAMBURGH.				
59	E. Robinson	$750 00			$750 00
	Grand total	315,919 14	$54,094 06	$1,962 19	371,975 39
	UNITED STATES BANKERS, LONDON.				
60	Morton, Rose & Co			865 22	309,474 20

REMARKS.

2. Inclusive of salary during transit home.
6. Salary for transit home.
8. Absent from his post during ten days without salary.
13. Accounts incomplete.
15. Accounts for two quarters not received.
18. Salary from October 4, 1875, being inclusive of transit to post.
27. Inclusive of salary for pivate amanuensis.
37. Rent of court-house and jail included in contingent account.
44. No accounts received.
45. No accounts received.
46. Last quarter of fiscal year not received
50 Telegraph account included in contingencies.

paid by the Treasury for the passage of seamen to the United States, and contingent expenses of consulates, during the fiscal year ended June 30, 1876, as shown by accounts settled in this office.

Consulates, consular agencies, &c.	Consular salaries.			Relief of seamen.				Contingent expenses of consulates.	Allowance for clerks at consulates.	Remarks.
	Salary and emoluments.	Fees received.	Fees by exchange.	Expended for relief.	Extra wages received.	Loss in exchange.	Paid for passage.			
Acapulco	$2,000 00	$831 84	.....	$919 88	.....	.....	$390 00	$653 61	.....	
Salinas Cruz	63 58	63 58	.....	.....	.....	.....	.....	.....	.....	
Aix-la-Chapelle	2,741 00	1,401 50	$58 40	.....	.....	.....	.....	696 85	.....	Emolument of $741 derived from agency.
Cologne	1,000 00	1,741 00	.....	.....	.....	.....	.....	.....	.....	
Algiers	750 00	25 00	59 78	.....	.....	.....	.....	.....	.....	No returns received for first and second quarters 1876.
Alicante	243 64	243 64	.....	.....	.....	.....	10 00	.....	.....	
Amapala	180 56	180 56	.....	.....	.....	.....	40 00	.....	.....	Fee returns for second quarter 1876 not received.
Amoor River	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
Amoy	3,500 00	2,326 37	15 47	.....	.....	.....	.....	1,085 23	.....	Contingent accounts for second quarter 1876 not received.
Amsterdam	1,500 00	1,168 40	9 97	14 80	$60 00	.....	.....	606 54	.....	
Nieuwediep	300 52	300 52	.....	.....	.....	.....	.....	.....	.....	
Antigua	.....	.....	.....	48 00	.....	.....	50 00	.....	.....	No fee returns.
Antwerp	2,500 00	2,795 25	2 71	658 20	1,053 67	.....	110 00	654 22	.....	
Apia	829 67	181 94	120 75	183 00	134 80	$17 72	10 00	116 46	.....	Inclusive of instruction salary. Returns for second quarter 1876 not received.
Archangel	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
Bahia	1,500 00	688 05	.....	.....	.....	.....	.....	205 31	.....	
Bangkok	3,000 00	322 32	669 42	.....	.....	.....	.....	1,253 69	.....	
Barbadoes	2,000 00	3,020 59	.....	427 04	280 28	.....	270 00	322 33	.....	
St. Lucia	173 25	173 25	.....	.....	.....	.....	.....	.....	.....	
St. Vincent	109 67	109 67	.....	.....	.....	.....	.....	.....	.....	
Barcelona	1,500 00	336 62	48 47	30 00	18 00	.....	.....	616 18	.....	
Tarragona	46 99	46 99	.....	.....	.....	.....	.....	.....	.....	
Barmen	3,000 00	7,454 00	.....	.....	.....	.....	.....	709 51	.....	Emolument of $1,000 derived from agencies.
Crefeld	1,017 71	3,086 00	.....	.....	.....	.....	.....	.....	.....	
Dusseldorf	1,048 36	1,064 00	.....	.....	.....	.....	.....	.....	.....	
Basle	2,908 50	2,032 50	.....	.....	.....	.....	.....	712 58	.....	Emolument of $908.50 derived from agency.
Olten	1,000 00	1,908 50	.....	.....	.....	.....	.....	.....	.....	
Batavia	750 00	770 83	.....	1,271 79	429 46	65 43	10 00	231 88	.....	Returns for second quarter 1876 not received.
Bathurst	15 58	15 58	.....	.....	.....	.....	.....	.....	.....	
Bay of Islands	1,500 00	568 53	20 44	.....	.....	.....	50 00	28 20	.....	

B.—*Statement of consular fees, consular salaries, and emoluments to officers, and loss by exchange on salary drafts, &c.*—Continued.

Consulates, consular agencies, &c.	Consular salaries.			Relief of seamen.				Contingent expenses of consulates.	Allowance for clerks at consulates.	Remarks.
	Salary and emoluments.	Fees received.	Loss by exchange.	Expended for relief.	Extra wages received.	Loss in exchange.	Paid for passage.			
Dunedin							$10 00			
Beirût	$3,000 00	$182 03	$139 26					$542 86	$318 00	Salary of $1,000 paid United States consular clerk.
Acra and Harfu	5 00	5 00								
Tripoli	3 00	3 00								
Belfast	2,500 00	8,993 95			$45 00			851 12	1,200 00	
Ballymena	347 50	347 50								
Belize	792 57	792 57		$48 75			60 00			
Bergen	138 45	138 45						21 38		
Berlin	5,108 00	5,866 50	7 62					933 22	500 00	Emolument of $8 from agency. Salary of $1,100 to United States consular clerk.
Breslau	1,000 00	1,008 00								
Birmingham	2,782 50	6,507 51						601 61	1,200 00	Emolument of $282.50 derived from Leicester agency.
Leicester	1,000 00	1,282 50								
Redditch	960 00	960 00								
Kidderminster	532 50	532 50								
Wolverhampton	295 00	295 00								
Bogota										No returns.
Bombay	392 68	392 68								Fee returns for second quarter 1876 not received.
Bordeaux	3,700 00	7,186 78		42 16	37 00			846 52		Salary of $1,200 paid United States consular clerk.
Bayonne	45 00	45 00								
Pau	165 50	165 50								
Bradford	3,000 00	12,065 02						541 14	1,400 00	Contingent accounts for second quarter, 1876 not received.
Bremen	3,434 07	3,195 00			600 50			713 64	934 07	Emolument of $934.07 derived from agency.
Bremerhaven	934 07	2,138 79								
Bristol	1,500 00	1,075 45	9 75	170 06	128 85	$2 47	31 80	546 36		
Gloucester	476 87	476 87								
Brunswick	1,859 50	1,859 50						19 74		
Brussels	2,500 00	2,455 00	3 21					684 68		
Bucharest	1,000 00	7 00	24 70							
Buenaventura										
Buenos Ayres	3,000 00	3,180 66	1 09	945 50	545 33	3 94		1,332 49		No returns.
Cadiz	1,500 00	1,198 40	30 90	999 10	112 80	78 89	40 00	650 76		
San Lucas	38 48	38 48								

										clerk.
Cairo	5,493 84	207 00	6 80							
Alexandria	233 61	233 61								
Damiette	10 00	10 00								
Calcutta	5,050 54	4,265 74		493 22	1,331 29			1,391 60		Emolument of $50.54 from agency at Maulmein. The contingent accounts for second quarter 1876 not received.
Maulmein	1,000 00	1,050 54								No fee returns for first and second quarters 1876.
Madras	119 66	119 66								Returns for second quarter 1876 not received.
Rangoon	41 53	41 53								Do.
Akyab	32 76	32 76								Do.
Cocanada	18 40	18 40								The returns for the third quarter 1875, only, received.
Bassein										No fees. No returns for first and second quarters 1876.
Chittagong										Do.
Callao	3,500 00	2,230 81		1,409 45	291 71		10 00	844 05		
Camargo	191 66	191 66								
Canton	3,956 49	697 67	72 37					1,246 14		Inclusive of transit salary.
Cape Haytien	1,000 00	491 24								
Gonaives	286 68	286 68								
Port de Paix	140 07	140 07								
Cape Town	1,500 00	405 76	77 38	90 51	112 97			134 54		
Port Elizabeth	880 54	880 54								
Cardiff	2,093 41	2,135 31		174 70	335 00			453 53		Inclusive of instruction salary.
Newport	644 13	644 13								
Swansea	122 00	122 00								
Milford Haven	114 67	114 67								
Llanelly	7 50	7 50								
Carrara	649 00	649 00						90 15		
Carthagena, Spain										No returns.
Ceylon	1,000 00	487 91								
Chemnitz	1,500 00	6,422 50						785 10	1,000 00	Fee returns for second quarter 1876 not received.
Chihuahua	273 00	273 00						18 70		
Chin Kiang	3,500 00	534 72	86 27					491 60		
Christiania	610 00	610 00						124 07		
Christiansand	4 00	4 00								
Ciudad Bolivar	768 06	768 06								
Clifton	1,500 00	1,276 00						381 84		
St. Catharine's	216 25	216 25								
Coaticook	2,000 00	1,613 75						256 00		
Lineboro	355 50	355 50								
Georgeville	226 00	226 00								
Stanstead	182 50	182 50								
Hereford	96 50	96 50								
Potton	82 50	82 50								
Colon	3,000 00	3,635 89		531 50			1,260 00	800 00		
Colonia										No fees.
Paysandu	179 30	179 30								
Constantinople	3,271 98	513 63	248 62	8 51		85		1,091 78		Inclusive of transit salary.

B.—*Statement of consular fees, consular salaries, and emoluments to officers, and loss by exchange on salary drafts, &c.*—Continued.

Consulates, consular agencies, &c.	Consular salaries.			Relief of seamen.				Contingent expenses of consulates.	Allowance for clerks at consulates.	Remarks.
	Salary and emoluments.	Fees received.	Loss by exchange.	Expended for relief.	Extra wages received.	Loss in exchange.	Paid for passage.			
Copenhagen	$1,500 00	$247 61	$101 55	$132 32	$55 66	.....	.....	$494 09	.....	
Elsinore	110 97	110 97	.....	.....	.....	.....	.....	.....	.....	
Frederickshaven	.....	.....	.....	.....	.....	.....	.....	.....	.....	No fees.
Coquimbo	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns received.
Cordoba	.....	.....	.....	.....	.....	.....	.....	.....	.....	Do.
Cork	2,320 64	913 94	.....	527 65	1,016 10	.....	.....	467 70	.....	Inclusive of instruction and transit salary.
Waterford	36 44	36 44	.....	.....	.....	.....	.....	.....	.....	
Coruuna	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
Curaçoa	1,331 39	1,331 39	.....	.....	.....	.....	.....	4 96	.....	
Bonaire	124 43	124 43	.....	.....	.....	.....	.....	.....	.....	Fee-returns for first quarter 1876 not received.
Cyprus	1,000 00	.....	65 03	.....	.....	.....	.....	.....	.....	No fees.
Demerara	3,000 00	1,895 98	.....	19 57	659 56	.....	.....	796 16	.....	
Denia	17 04	17 04	.....	.....	.....	.....	.....	.....	.....	Fourth quarter 1875, only, received.
Dresden	3,173 06	3,971 50	11 46	.....	.....	.....	.....	670 79	$1,200 00	Inclusive of instruction and transit salary.
Dublin	2,296 70	1,729 15	.....	.....	120 00	.....	.....	529 51	.....	Do.
Limerick	107 22	107 22	.....	.....	.....	.....	.....	.....	.....	
Dundee	2,306 63	6,585 62	.....	.....	.....	.....	.....	463 49	.....	Inclusive of $306.63 emolument from agency.
Aberdeen	1,000 00	1,306 63	.....	.....	.....	.....	.....	.....	.....	
Falmouth	406 58	406 58	.....	90 24	260 26	.....	.....	.....	.....	
Fayal	1,500 00	642 37	.....	4,388 80	1,274 86	.....	$1,136 00	25 08	200 00	Clerk-hire for third and fourth quarters 1875 only.
Flores	162 81	162 81	.....	.....	.....	.....	.....	.....	.....	
Graciosa	15 48	15 48	.....	.....	.....	.....	.....	.....	.....	
St. George	25 70	25 70	.....	.....	.....	.....	.....	.....	.....	
St. Michael	279 67	279 67	.....	.....	.....	.....	220 00	.....	.....	
Terceira	43 00	43 00	.....	.....	.....	.....	.....	.....	.....	
Florence	1,500 00	1,732 50	10 76	36 64	.....	$1 83	.....	445 51	.....	
Cagliari	79 82	79 82	.....	.....	.....	.....	.....	.....	.....	
Foo-Chow	3,500 00	684 07	67 95	.....	18 00	.....	.....	744 29	.....	
Fort Erie	1,597 75	1,534 75	.....	57 59	.....	.....	.....	278 30	.....	Inclusive of $97.75 emolument from Port Stanley and St. Thomas agency.
Port Stanley and St. Thomas.	1,000 00	1,097 75	.....	.....	.....	.....	.....	.....	.....	
Port Rowan	269 50	269 50	.....	.....	.....	.....	.....	.....	.....	
Frankfort-on-the-Main	4,000 00	2,840 50	7 00	.....	.....	.....	.....	961 51	638 24	Emolument of $1,000 derived from agency. Clerk-hire account for second quarter 1876 not received.
Mayence	1,209 50 1,500 00	2,325 00 345 76	59 80	251 40	.....	13 64	.....	368 50	.....	

										allowance, and $559.78 to United States consular clerk.
Alexandria	233 61	233 61								
Damiette	10 00	10 00								
Calcutta	5,050 54	4,265 74		493 22	1,331 29			1,391 60		Emolument of $50.54 from agency at Maulmein. The contingent accounts for second quarter 1876 not received.
Maulmein	1,000 00	1,050 54								No fee returns for first and second quarters 1876.
Madras	119 66	119 66								Returns for second quarter 1876 not received.
Rangoon	41 53	41 53								Do.
Akyab	32 76	32 76								Do.
Cocanada	18 40	18 40								The returns for the third quarter 1875, only, received.
Bassein										No fees. No returns for first and second quarters 1876.
Chittagong										Do.
Callao	3,500 00	2,230 81		1,409 45	291 71		10 00	844 05		
Camargo	191 66	191 66								
Canton	3,956 49	697 67	72 37					1,246 14		Inclusive of transit salary.
Cape Haytien	1,000 00	491 24								
Gonaives	286 68	286 68								
Port de Paix	140 07	140 07								
Cape Town	1,500 00	405 76	77 38	90 51	112 97			134 54		
Port Elizabeth	880 54	880 54								
Cardiff	2,093 41	2,135 31		174 70	335 00			453 53		Inclusive of instruction salary.
Newport	644 13	644 13								
Swansea	122 00	122 00								
Milford Haven	114 67	114 67								
Llanelly	7 50	7 50								
Carrara	649 00	649 00						90 15		
Carthagena, Spain										No returns.
Ceylon	1,000 00	487 91								
Chemnitz	1,500 00	6,422 50						785 10	1,000 00	Fee returns for second quarter 1876 not received.
Chihuahua	273 00	273 00						18 70		
Chin Kiang	3,500 00	534 72	86 27					491 60		
Christiania	610 00	610 00						124 07		
Christiansand	4 00	4 00								
Ciudad Bolivar	768 06	768 06								
Clifton	1,500 00	1,276 00						381 84		
St. Catharine's	216 25	216 25								
Coaticook	2,000 00	1,613 75						256 00		
Lineboro	355 50	355 50								
Georgeville	226 00	226 00								
Stanstead	182 50	182 50								
Hereford	96 50	96 50								
Potton	82 50	82 50								
Colon	3,000 00	3,635 89		531 50			1,260 00	800 00		
Colonia										No fees.
Paysandu	179 30	179 30								
Constantinople	3,271 98	513 63	248 62	8 51		85		1,091 78		Inclusive of transit salary.

B.—*Statement of consular fees, consular salaries, and emoluments to officers, and loss by exchange on salary drafts, &c.*—Continued.

Consulates, consular agencies, &c.	Consular salaries.			Relief of seamen.				Contingent expenses of consulates.	Allowance for clerks at consulates.	Remarks.
	Salary and emoluments.	Fees received	Loss by exchange.	Expended for relief.	Extra wages received.	Loss in exchange.	Paid for passage.			
Helsingfors										No returns received.
Wyborg	$4 27	$4 27								Returns received only for the third quarter of 1875.
Hobart Town	115 56	115 56						$55 49		No returns for the first and second quarters 1876.
Hong-Kong	4,000 00	13,845 39		$854 05	$551 55			2,753 09		
Honolulu	4,000 00	4,279 98		904 69	2,419 68		$30 00	631 05		
Hilo	39 96	39 96								
Jerusalem	1,500 00	92 00	$156 43					674 75		
Jaffa	10 50	10 50								
Kanagawa	4,000 00	6,992 86	17 75	1,154 50	2,074 88		465 00	1,771 35		
Kingston, Jamaica	2,235 55	3,413 42		219 90	248 27		320 00	839 49		Inclusive of instruction and transit salary.
Port Antonio	446 96	446 96								
Montego Bay	325 24	325 24								
Falmouth	316 65	316 65								
Savannah la Mar	153 42	153 42					10 00			
Black River	119 29	119 29								
Old Harbor	114 22	114 22								
St. Ann's Bay	110 21	110 21								
Grand Caymans	41 16	41 16					24 00			
Kingston, Canada	1,813 50	588 50						371 25		Emolument of $313.50 derived from agencies.
Belleville	1,000 00	1,183 50								
Napanee	1,000 00	1,130 00								
Picton	277 00	277 00								
Gananoque	126 50	126 50								
Laguayra	1,161 67	1,391 77						247 67		Returns for second quarter 1876 not received.
Lambayeque	257 86	257 86		209 00				133 75		
Port Eten	25 25	25 25								No returns for first and second quarters 1876.
La Paz, Bolivia										No returns.
La Paz, Mexico	605 37	605 37						70 87		
La Rochelle	2,073 85	336 00	44 40					204 50		$573.85 emolument derived from Cognac agency.
Cognac	1,049 65	1,623 50								
Limoges	896 00	896 00								
La Union	236 09	236 09								Returns from second quarter 1876 not received.
Lanthala	1,000 00	69 00	46 67	64 75				66 35		
Leeds	3,000 00	1,025 00		138 64	861 79					Inclusive of $1,000, emolument from agencies.
Huddersfield	1,124 99	2,572 50								
Hull	1,040 00	1,460 68								
Leghorn	1,500 00	1,805 37	11 31	118 39	5 27		90 00			

Leipsic	2,000 00	5,179 50								
Leith	2,887 00	2,188 86	11 73					506 95	$1,000 00	Inclusive of $887, emolument from agency.
Dunfermline	1,000 00	1,887 00			346 10			667 23	800 00	
Lisbon	2,000 00	969 44	36 51							
Liverpool	7,750 00	41,868 52		1,188 04	17,728 26		410 00	5,571 90	1,539 66	Inclusive of $1,000, emolument from agency, and $750 paid United States consular clerk.
St. Helen's	1,047 30	2,981 80								
Holyhead	20 00	20 00								
London	6,000 00	40,586 83		258 64	4,172 31			5,213 82	2,000 00	
Dover	26 00	26 00								
Ramsgate	18 00	18 00								
Londonderry	349 80	349 80						28 13		
Lyons	4,500 00	9,393 25						963 54	500 00	Emolument of $1,000 derived from agency.
St. Entienne	1,063 67	2,115 00								
Malaga	1,500 00	1,424 58	14 71	2,121 17		$154 94		928 37		
Almeria	338 22	338 22								
Marbella	5 00	5 00								
Malta	1,500 00	187 58	69 33					243 45		
Manchester	3,000 00	16,150 54		34 53				1,137 66	1,500 00	Contingent accounts for second quarter 1876 not received.
Manila	803 20	803 20		738 24	485 73		10 00	95 94		
Cébu	12 50	12 50								Returns received only for the third quarter 1875.
Iloilo	389 52	389 52								Returns for second quarter 1876 not received.
Mannheim	1,883 18	2,939 25						410 79	497 80	Inclusive of instruction and transit salary.
Kehl	849 00	849 00								
Manzanillo, Mexico	286 04	286 04						66 00		
Maracaibo	1,067 79	1,067 79								Returns for second quarter 1876 not received.
Maranham	1,000 00	216 24								
Marseilles	1,875 00	2,101 10	87 17	1,049 87			20 00	1,041 95	750 00	Returns for second quarter 1876 not received.
Matamoras	3,000 00	742 16						632 62		Emolument of $1,000 derived from consular agency.
Santa Cruz Point	1,000 00	2,282 00								
Matanzas	4,000 00	4,984 75		325 50	228 26			1,110 94		Inclusive of $1,000, emolument from agencies.
Cardenas	1,367 45	5,108 90					30 00			
Sagua la Grande	1,108 72	2,285 55					50 00			
Mazatlan	1,315 78	1,315 78						18 60		
Melbourne	4,500 00	2,175 32	43 35	445 20	354 54			942 57		
Albany	24 17	24 17								
Port Adelaide	194 86	194 86								
Merida	45 00	45 00		38 25			10 00	183 25		Returns received only for third quarter 1875.
Messina	1,740 49	2,295 93			40 00			551 35		Inclusive of instruction and transit salary.
Catania	100 93	100 93								
Mexico	2,000 00	191 50						1,462 17		
Mier	326 00	326 00						212 50		
Milan	1,000 00	409 50	16 91					85 72		
Minatitlan	12 63	12 63		57 11			20 00	23 36		Returns for first quarter 1876, only, received.
Monrovia					35 00					
Monterey										No returns.
Montevideo	2,285 72	1,774 92		1,109 32	1,101 76		50 00	620 30		Inclusive of transit salary.
Montreal	4,000 00	3,149 41						998 49	1,200 00	
Sorel	247 50	247 50								
Hemmingford	221 00	221 00								
Huntingdon	145 00	145 00								

B.—*Statement of consular fees, consular salaries, and emoluments to officers, and loss by exchange on salary-drafts, &c.*—Continued.

Consulates, consular agencies, &c.	Consular salaries.			Relief of seamen.				Contingent expenses of consulates.	Allowance for clerks at consulates.	Remarks.
	Salary and emoluments.	Fees received.	Loss by exchange.	Expended for relief.	Extra wages received.	Loss in exchange.	Paid for passage.			
Three Rivers	$90 50	$90 50								
Moscow	13 00	13 00								Returns received only for third quarter, 1875.
Munich	1,500 00	1,331 25	$4 72					$439 45		
Nagasaki	2,250 00	520 81	53 35		$138 65			593 37		Returns for second quarter 1876 not received.
Nantes	1,500 00	162 68	48 71	$5 79				347 58		
L'Orient	60 50	60 50								
St. Nazaire	7 50	7 50								
Naples	1,500 00	1,391 46	10 00					422 73	$405 00	Clerk-hire account for second quarter 1876 not received.
Castelamare	628 00	628 00								
Pozzuoli	32 88	32 88								Returns incomplete.
Nassau	2,000 00	1,606 28		6,106 66	75 00		$1,362 00	718 10		
Dunmore Town	221 45	221 45								
Green Turtle Bay	156 73	156 73								
Governor's Harbor	188 06	188 06								Do.
Mathewtown	94 89	94 89								
San Salvador	143 26	143 26								
Inagua							40 00			
Newcastle-upon-Tyne	1,500 00	1,059 04	10 55	335 95	645 00	$2 26		530 46		
Sunderland	435 70	435 70								
Hartlepool	41 50	41 50								
Carlisle	337 50	337 50								
New-Chwang	252 80	252 80						189 00		
Nice	1,500 00	474 00	44 15					367 82		
Mentone	102 76	102 76								
Ningpo	3,500 00	251 13						313 45		
Nuevo Laredo	1,123 00	1,123 00								
Nuremberg	2,000 00	5,143 00						775 40	1,000 00	
Oaxaca	34 00	34 00						38 50		
Odessa	2,635 86	187 25	341 27		25 00			693 18		Inclusive of transit salary.
Taganrog	133 75	133 75								Returns not complete.
Rostoff	216 50	216 50								Do.
Omoa and Truxillo	1,000 00	141 99	16 10	30 00	40 00		48 00	258 00		
Bonacca							20 00			
Oporto	1,125 00	289 48	41 51		16 00			364 08		Returns for first quarter 1876 not received.
Osaka and Hiogo	3,831 54	2,264 33	130 00	402 87	230 00	17 89		1,026 24		Inclusive of instruction and transit salary.
Fuchau	186 44	186 44			13 86					
Palermo	2,000 00	5,310 17		30 67	60 00					
								394 71		

Lisata	121 66	121 66							
Girgenti	64 56	64 56							Returns not complete.
Trapani	27 49	27 49							Do.
Marsala	17 94	17 94							Do.
Panama	3,000 00	1,670 40		1,563 45	112 00		1,670 00	1,709 85	
Para	1,167 58	1,587 73		167 23	177 40		30 00	13 97	
Paramaribo	858 95	858 95		1,165 00			55 00	167 90	Inclusive of instruction and transit salary.
Paris	7,126 09	43,727 00						5,240 03	2,000 00
Calais	613 00	613 00							$1,126.09 salary paid United States consular clerk.
Lille	317 50	317 50							No returns for third quarter 1875.
Paso del Norte									Do.
Patras	259 00	259 00							No returns.
Cephalonia	12 50	12 50							Returns for second quarter 1876 not received.
Corfu	19 00	19 00							Returns incomplete.
Piræus	27 79	27 79							
Syra	18 50	18 50							Returns for second quarter 1876 not received.
Zante	23 50	23 50							Returns incomplete.
Pernambuco	2,000 00	968 48	115 57	483 18	473 16			688 87	Do.
Ceara	22 44	22 44							
Maceio	105 26	105 26							
Pesth									No returns from consulate.
Pictou							30 00		Do.
Port Hastings							300 00		
Port of Sydney							20 00		
Piedras Negras	269 50	269 50							
Plymouth	111 58	111 58		9 33					
Guernsey	16 50	16 50							
Dartmouth	8 00	8 00							Returns not complete.
Brixham	7 50	7 50							Do.
Jersey	26 50	26 50							
Port au Prince				58 25					
Aux Cayes							20 00		
Jacmel							70 00		
Port Louis	1,000 00	103 37	44 82	1,031 49	45 00	60 93	20 00	456 26	Embracing from July 1, 1875, to December 31, 1875. Accounts suspended.
Port Mahon	1,500 00	7 80	95 00	68 10		4 34		464 80	
Port Said	1,154 88	14 00	51 62					205 06	Returns incomplete.
Port Sarnia	2,070 50	1,102 00						202 20	Inclusive of $570.50 emolument from agency.
London	1,000 00	1,570 50							
Port Stanley	1,500 00	28 10	37 41	300 60	180 00		10 00	340 52	
Prague	2,000 00	3,049 50						290 30	
Prescott	1,759 82	674 50	6 20					533 43	Inclusive of $259.82 emolument from Ottawa agency.
Ottawa	1,071 18	1,331 00							
Brockville	869 50	869 50							
Morrisburgh	615 00	615 00							
Cornwall	467 50	467 50							
Presidio del Norte									No returns.
Prince Edward Island	1,500 00	891 62	3 01				20 00	346 19	
Summerside	59 50	59 50							
Alberton	30 00	30 00							
Georgetown	6 00	6 00							

B.—*Statement of consular fees, consular salaries, and emoluments to officers, and loss by exchange on salary drafts, &c.*—Continued.

Consulates, consular agencies, &c.	Consular salaries.			Relief of seamen.				Contingent expenses of consulates.	Allowance for clerks at consulates.	Remarks.
	Salary and emoluments.	Fees received.	Loss by exchange.	Expended for relief.	Extra wages received.	Loss in exchange.	Paid for passage.			
Progreso	$958 86	$958 86					$90 00			
Puerto Cabello	2,024 45	2,024 45								Returns of fees for second quarter 1876 not received.
Puerto Plato	1,328 54	1,328 54		$46 00				$169 25		
Quebec	1,500 00	417 07	$15 43	23 50				356 45		
Rheims	1,657 00	1,657 00						154 78		
Rio Grande do Sul	1,000 00	409 16		14 00	$50 00		10 00	177 06		
Rio Hacha	159 00	159 00								
Rio de Janeiro	6,000 00	7,927 87		144 00	205 80			1,872 44		Contingent accounts for the second quarter 1876 not received.
Rome	3,711 53	793 00	116 62	3 50				1,001 57		Inclusive of instruction and transit salary.
Rosario	817 92	817 92			106 00					
Rotterdam	2,468 00	2,220 48	11 99					445 41		Emolument of $468 derived from Scheidam agency.
Scheidam	1,000 00	1,468 00								
Flushing	17 94	17 94								
Sabanilla	250 00	563 95								Inclusive only of report for third quarter 1875. No returns received for subsequent quarters.
Samana	262 25	262 25								
San Andréas	168 30	168 30								
San Blas										No returns.
San José and Cape St. Lucas	73 50	73 50						27 04		
San José, Costa Rica							10 00			Do.
Port Limon							10 00			
Punta Arenas							50 00			
San Juan del Norte	1,000 00	573 36						69 14		
Bluefields	17 20	17 20								No returns for first and second quarters 1876.
San Juan, Porto Rico	2,541 21	645 46		164 50	8 88			641 34		$541.21 emolument derived from agencies.
Mayaguez	1,000 00	1,354 51					10 00			
Ponce	1,000 00	1,186 70					70 00			

Santiago, Cape Verde Islands	1,000 00	131 86	86 83	4,213 92	90 00	434 13	925 00	77 30	.....	...quarters 1876.
Santiago de Cuba	2,500 00	951 77	.....	23 00	4 80	.....	60 00	751 85	.....	
Baracoa	672 90	672 90	.....	.....	.....	.....	.....	.....	.....	Returns for second quarter 1876 not received.
Guantanamo	428 02	428 02	.....	.....	.....	.....	.....	.....	.....	
Manzanillo	158 37	158 37	.....	.....	.....	.....	.....	.....	.....	
Santos	486 75	486 75	.....	.....	.....	.....	.....	.....	.....	
Seville	477 75	477 75	.....	17 75	.....	.....	10 00	102 15	.....	
Seychelles	1,500 00	115 12	69 23	358 59	460 00	5 72	.....	248 32	.....	
Shanghai	7,410 23	8,713 58	.....	100 00	878 14	.....	.....	2,037 25	2,010 08	Inclusive of transit salary and salary of United States consular clerks.
Sheffield	3,500 00	5,106 02	.....	5 35	.....	.....	.....	640 99	1,000 00	Emolument of $1,000, derived from agency.
Nottingham	1,096 26	6,377 00	.....	.....	.....	.....	.....	.....	.....	
Sierra Leone	160 38	160 38	.....	.....	.....	.....	.....	.....	.....	Returns incomplete.
Singapore	2,500 00	1,354 41	.....	450 00	358 18	.....	10 00	913 78	.....	
Penang	201 00	201 00	.....	.....	.....	.....	.....	.....	.....	
Smyrna	2,000 00	1,542 17	68 84	35 77	75 00	.....	10 00	560 98	.....	
Sonneberg	2,000 00	4,580 00	.....	.....	.....	.....	.....	520 58	1,000 00	
Sonsonate	308 00	308 00	.....	.....	.....	.....	.....	109 00	.....	
Southampton	2,000 00	426 88	.....	22 96	.....	.....	.....	304 95	.....	
Portsmouth	53 00	53 00	.....	.....	.....	.....	.....	.....	.....	
Weymouth	12 00	12 00	.....	.....	.....	.....	.....	.....	.....	
St. Bartholomew	12 76	12 76	.....	.....	.....	.....	.....	.....	.....	Returns incomplete.
St. Christopher	208 03	208 03	.....	.....	.....	.....	.....	.....	.....	
St. Domingo City	1,500 00	1,185 36	.....	.....	.....	.....	.....	392 80	.....	
Azua	302 29	302 29	.....	.....	.....	.....	.....	.....	.....	
St. Helena	1,500 00	886 69	.....	390 85	1,775 65	.....	55 00	361 97	.....	
St. John's, Canada	1,500 00	1,399 00	.....	.....	.....	.....	.....	203 43	.....	
Stanbridge	665 00	665 00	.....	.....	.....	.....	.....	.....	.....	
Clarenceville	110 00	110 00	.....	.....	.....	.....	.....	.....	.....	
Frelighsburg	109 50	109 50	.....	.....	.....	.....	.....	.....	.....	
Sutton	192 00	192 00	.....	.....	.....	.....	.....	.....	.....	
St. John's, Newfoundland.	1,020 28	1,020 28	.....	.....	.....	.....	.....	20 56	.....	
St. John, New Brunswick.	2,000 00	2,862 14	.....	35 95	.....	.....	.....	551 24	.....	
St. Stephen	310 64	310 64	.....	.....	.....	.....	.....	.....	.....	
McAdam Junction	280 50	280 50	.....	.....	.....	.....	.....	.....	.....	
St. George	184 26	184 26	.....	.....	.....	.....	.....	.....	.....	
St. Andrews	149 12	149 12	.....	.....	.....	.....	.....	.....	.....	
Fredericton	99 50	99 50	.....	.....	.....	.....	.....	.....	.....	
Newcastle	34 14	34 14	.....	.....	.....	.....	.....	.....	.....	
St. Marc	209 74	209 74	.....	.....	.....	.....	.....	.....	.....	No returns for first and second quarters 1876.
St. Martin	359 14	359 14	.....	59 70	.....	.....	30 00	.....	.....	Fee-returns for second quarter 1876 not received.
St. Eustatius	39 51	39 51	.....	.....	.....	.....	.....	.....	.....	Returns incomplete.
St. Paul de Loando	1,000 00	27 77	.....	.....	.....	.....	.....	.....	.....	

B.—*Statement of consular fees, consular salaries, and emoluments to officers, and loss by exchange on salary drafts, &c.*—Continued.

Consulates, consular agencies, &c.	Consular salaries.			Relief of seamen.				Contingent expenses of consulates.	Allowance for clerks at consulates.	Remarks.
	Salary and emoluments.	Fees received.	Loss by exchange.	Expended for relief.	Extra wages received.	Loss in exchange.	Paid for passage.			
Progreso	$958 86	$958 86					$90 00			
Puerto Cabello	2,024 45	2,024 45								Returns of fees for second quarter 1876 not received.
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Rheims	1,657 00	1,657 00						154 78		
Rio Grande do Sul	1,000 00	409 16		14 00	$50 00		10 00	177 06		
Rio Hacha	159 00	159 00								
Rio de Janeiro	6,000 00	7,927 87		144 00	205 80			1,872 44		Contingent accounts for the second quarter 1876 not received.
Rome	3,711 53	793 00	116 62	3 50				1,001 57		Inclusive of instruction and transit salary.
Rosario	817 92	817 92			106 00					
Rotterdam	2,468 00	2,220 48	11 99					445 41		Emolument of $468 derived from Scheidam agency.
Scheidam	1,000 00	1,468 00								
Flushing	17 94	17 94								
Sabanilla	250 00	563 95								Inclusive only of report for third quarter 1875. No returns received for subsequent quarters.
Samana	262 25	262 25								
San Andréas	168 30	168 30								
San Blas										No returns.
San José and Cape St. Lucas	73 50	73 50						27 04		
San José, Costa Rica							10 00			Do.
Port Limon							10 00			
Punta Arenas							50 00			
San Juan del Norte	1,000 00	573 36						69 14		
Bluefields	17 20	17 20								No returns for first and second quarters 1876.
San Juan, Porto Rico	2,541 21	645 46		164 50	8 88			641 34		$541.21 emolument derived from agencies.
Mayaguez	1,000 00	1,354 51					10 00			
Ponce	1,000 00	1,186 70					70 00			
Guayama	431 49	431 49								
Naguabo	364 63	364 63								
Arecibo	325 38	325 38								
Fajardo	168 90	168 90								

Santiago, Cape Verde Islands	1,000 00	131 86	86 83	4,213 92	90 00	434 13	925 00	77 30	
Santiago de Cuba	2,500 00	951 77		23 00	4 80		60 00	751 85	
Baracoa	672 90	672 90							Returns for second quarter 1876 not received.
Guantanamo	428 02	428 02							
Manzanillo	158 37	158 37							
Santos	486 75	486 75							
Seville	477 75	477 75		17 75			10 00	102 15	
Seychelles	1,500 00	115 12	69 23	358 59	460 00	5 72		248 32	
Shanghai	7,410 23	8,713 58		100 00	878 14			2,037 25	2,010 08 Inclusive of transit salary and salary of United States consular clerks.
Sheffield	3,500 00	5,106 02		5 35				640 99	1,000 00 Emolument of $1,000, derived from agency.
Nottingham	1,096 26	6,377 00							
Sierra Leone	160 38	160 38							Returns incomplete.
Singapore	2,500 00	1,354 41		450 00	358 18		10 00	913 78	
Penang	201 00	201 00							
Smyrna	2,000 00	1,542 17	68 84	35 77	75 00		10 00	560 98	
Sonneberg	2,000 00	4,580 00						520 58	1,000 00
Sonsonate	308 00	308 00						109 00	
Southampton	2,000 00	426 88		22 96				304 95	
Portsmouth	53 00	53 00							
Weymouth	12 00	12 00							
St. Bartholomew	12 76	12 76							Returns incomplete.
St. Christopher	208 03	208 03							
St. Domingo City	1,500 00	1,185 36						392 80	
Azua	302 29	302 29							
St. Helena	1,500 00	886 69		390 85	1,775 65		55 00	361 97	
St. John's, Canada	1,500 00	1,399 00						203 43	
Stanbridge	665 00	665 00							
Clarenceville	110 00	110 00							
Frelighsburg	109 50	109 50							
Sutton	192 00	192 00							
St. John's, Newfoundland.	1,020 28	1,020 28						20 56	
St. John, New Brunswick.	2,000 00	2,862 14		35 95				551 24	
St. Stephen	310 64	310 64							
McAdam Junction	280 50	280 50							
St. George	184 26	184 26							
St. Andrews	149 12	149 12							
Fredericton	99 50	99 50							
Newcastle	34 14	34 14							
St. Marc	209 74	209 74							No returns for first and second quarters 1876.
St. Martin	359 14	359 14		59 70			30 00		Fee-returns for second quarter 1876 not received.
St. Eustatius	39 51	39 51							Returns incomplete.
St. Paul de Loando	1,000 00	27 77							

B.—*Statement of consular fees, consular salaries, and emoluments to officers, and loss by exchange on salary drafts, &c.*—Continued.

Consulates, consular agencies, &c.	Consular salaries.			Relief of seamen.				Contingent expenses of consulates.	Allowance for clerks at consulates.	Remarks.
	Salary and emoluments.	Fees received.	Loss by exchange.	Expended for relief.	Extra wages received.	Loss in exchange.	Paid for passage.			
St. Pierre, Martinique	$333 79	$331 75	.....	$70 14	.....	.....	.....	$140 66	.....	Accounts of late consul, Henry David, suspended.
St. Pierre, Miquelon	310 22	310 22	.....	461 41	$42 27	.....	.....	.....	.....	
St. Petersburg	1,500 00	403 00	$142 60	174 30	165 00	.....	.....	976 03	.....	Fee-returns for second quarter 1876 not received.
St. Thomas	2,500 00	1,804 66	.....	1,744 97	321 44	.....	$100 00	1,274 43	.....	
Stettin	1,000 00	299 45	36 87	25 52	.....	$1 29	.....	47 37	.....	
Konigsberg	292 98	292 98	.....	.....	.....	.....	.....	.....	.....	
Dantzic	60 14	60 14	.....	.....	.....	.....	.....	.....	.....	
Memel	10 27	10 27	.....	.....	.....	.....	.....	.....	.....	
Swinemunde	10 00	10 00	.....	.....	.....	.....	.....	.....	.....	
Stockholm	292 50	292 50	.....	.....	.....	.....	.....	79 30	.....	
Stuttgart	1,626 34	2,091 00	7 45	.....	.....	.....	.....	919 82	$619 56	Inclusive of transit salary.
Swatow	3,999 88	328 02	352 43	.....	80 00	.....	.....	727 58	.....	Do.
Sydney	1,851 89	1,646 25	.....	147 60	1,060 30	.....	.....	142 67	.....	Inclusive of $205.64 emolument from New Castle agency.
New Castle	1,000 00	1,205 64	.....	.....	.....	.....	.....	.....	.....	
Brisbane	104 46	104 46	.....	.....	.....	.....	.....	.....	.....	
Tahiti	1,000 00	499 35	.....	664 00	88 40	.....	.....	120 50	.....	
Talcahuano	1,000 00	397 32	.....	2,245 47	585 00	.....	20 00	383 66	.....	
Tamatave, Madagascar	1,989 13	51 30	297 43	52 20	.....	9 17	.....	332 40	.....	
Tampico	1,500 00	719 71	.....	279 25	.....	.....	.....	801 44	.....	
Tuxpan	693 68	693 68	.....	.....	.....	.....	70 00	.....	.....	
Tangier	3,000 00	2 50	42 81	.....	.....	.....	.....	800 00	.....	
Taranto	.....	.....	.....	.....	.....	.....	.....	232 65	.....	No fees received.
Teneriffe	333 16	333 16	.....	139 80	112 40	2 24	10 00	98 79	.....	
Palma	75 91	75 91	.....	.....	.....	.....	.....	.....	.....	Returns incomplete.
Tetuan	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
Tien-Tsin	3,500 00	210 34	348 00	.....	.....	.....	.....	1,181 18	.....	
Chefoo	484 37	484 37	.....	.....	.....	.....	.....	.....	.....	To March 31, 1876.
Toronto	2,335 50	3,251 50	.....	19 00	.....	.....	.....	608 43	.....	Inclusive of $335.50, emolument from Port Hope agency.
Port Hope	1,000 00	1,335 50	.....	.....	.....	.....	.....	.....	.....	
Clarence	455 50	455 50	.....	.....	.....	.....	.....	.....	.....	

Trinidad, (island)	623 95	623 95					30 00			Returns of fees for first and second quarters 1876 not received.
Tripoli										No returns.
Tunis										Returns for second quarter 1876 not received.
Tunstall	2,350 00	23 00						523 11		Clerk-hire account for first quarter 1876 not received.
	2,500 00	6,212 50						478 89	600 00	
Turk's Island	2,000 00	619 03	55 24	464 77		18 58	190 00	647 53		
Cockburn Harbor	244 30	244 30					70 00			
Salt Cay	277 18	277 18								
Valencia	1,528 54	10 00						628 36		Inclusive of transit salary.
Grao	725 01	725 01								
Valparaiso	3,000 00	1,720 75		2,389 00	669 50		10 00	1,045 35		
Venice	1,000 00	368 40	63 15					45 34		
Vera Cruz	3,000 00	2,013 72		369 50			220 00	1,249 43		
Verviers and Liege	1,500 00	719 00	36 69					389 81		
Victoria, British Columbia.	2,860 00	3,575 38		21 75	60 00		30 00	110 82		Settled under act of July 25, 1866; $360 office rent included in salary column.
Vienna	3,000 00	4,317 00						1,037 98	1,200 00	
Brunn	280 00	280 00								
Warsaw	65 50	65 50						124 05		
Windsor, Nova Scotia	1,000 00	784 22	1 25	78 35		39		8 32		
Yarmouth	225 90	225 90					35 00			
Kempt	133 21	133 21								
Cornwallis	55 00	55 00								
Annapolis	35 00	35 00								
Parsboro'	18 50	18 50								
Walton	17 50	17 50								
Wolfville	2 00	2 00								
Windsor, Canada	1,500 00	1,136 00						5 60		
Chatham	997 50	997 50								
Wallaceburg	829 50	829 50								
Amherstburg	388 50	388 50								
Duart	332 50	332 50								
Winnipeg	1,500 00	413 00						429 16		
Zacatecas										No returns.
Zanzibar	373 37	69 19	21 16							No returns from July 1, 1875, to May 5, 1876.
Zurich	3,000 00	4,515 75						805 34		Inclusive of $1,000, emolument from consular agency.
St. Gall	1,000 00	3,255 00								
Relief of sixteen seamen of bark "Uncle Joe," picked up at sea.				144 00						
American seamen picked up at sea.							919 90			
State Department purchases of consular stationery, &c.								9,182 78		
Totals	531,539 14	651,501 20	5,917 23	59,006 50	54,250 93	896 65	13,713 80	131,735 35	32,162 41	

B.—*Statement of consular fees, consular salaries, and emoluments to officers, and loss by exchange on salary drafts, &c.*—Continued.

Consulates, consular agencies, &c.	Consular salaries.			Relief of seamen.				Contingent expenses of consulates.	Allowance for clerks at consulates.	Remarks.
	Salary and emoluments.	Fees received.	Loss by exchange.	Expended for relief.	Extra wages received.	Loss in exchange.	Paid for passage.			
St. Pierre, Martinique	$333 79	$331 75	.....	$70 14	.....	.....	.....	$140 66	.....	Accounts of late consul, Henry David, suspended.
St. Pierre, Miquelon	310 22	310 22	.....	461 41	$42 27	.....	.....	.....	.....	
St. Petersburg	1,500 00	403 00	$142 60	174 30	165 00	.....	.....	976 03	.....	Fee-returns for second quarter 1876 not received.
St. Thomas	2,500 00	1,504 66	.....	1,744 97	321 44	.....	$100 00	1,274 43	.....	
Stettin	1,000 00	299 45	36 87	25 52	.....	$1 29	.....	47 37	.....	
Konigsberg	292 98	292 98	.....	.....	.....	.....	.....	.....	.....	
Dantzic	60 14	60 14	.....	.....	.....	.....	.....	.....	.....	
Memel	10 27	10 27	.....	.....	.....	.....	.....	.....	.....	
Swinemunde	10 00	10 00	.....	.....	.....	.....	.....	.....	.....	
Stockholm	292 50	292 50	.....	.....	.....	.....	.....	79 30	.....	
Stuttgart	1,626 34	2,091 00	7 45	.....	.....	.....	.....	919 82	$619 56	Inclusive of transit salary.
Swatow	3,999 88	328 02	352 43	.....	80 00	.....	.....	727 58	.....	Do.
Sydney	1,851 89	1,646 25	.....	147 60	1,060 30	.....	.....	142 67	.....	Inclusive of $205.64 emolument from New Castle agency.
New Castle	1,000 00	1,205 64	.....	.....	.....	.....	.....	.....	.....	
Brisbane	104 46	104 46	.....	.....	.....	.....	.....	.....	.....	
Tahiti	1,000 00	499 35	.....	664 00	88 40	.....	.....	120 50	.....	
Talcahuano	1,000 00	397 32	.....	2,245 47	585 00	.....	20 00	383 66	.....	
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Tampico	1,500 00	719 71	.....	279 25	.....	.....	.....	801 44	.....	
Tuxpan	693 68	693 68	.....	.....	.....	.....	70 00	.....	.....	
Tangier	3,000 00	2 50	42 81	.....	.....	.....	.....	800 00	.....	
Taranto	.....	.....	.....	.....	.....	.....	.....	232 65	.....	No fees received.
Teneriffe	333 16	333 16	.....	139 80	112 40	2 24	10 00	98 79	.....	
Palma	75 91	75 91	.....	.....	.....	.....	.....	.....	.....	Returns incomplete.
Tetuan	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
Tien-Tsin	3,500 00	210 34	348 00	.....	.....	.....	.....	1,181 18	.....	
Chefoo	484 37	484 37	.....	.....	.....	.....	.....	.....	.....	To March 31, 1876.
Toronto	2,335 50	3,251 50	.....	19 00	.....	.....	.....	608 43	.....	Inclusive of $335.50, emolument from Port Hope agency.
Port Hope	1,000 00	1,335 50	.....	.....	.....	.....	.....	.....	.....	

Trinidad, (island)	623 95	623 95					30 00			Returns of fees for first and second quarters 1876 not received.
Tripoli										No returns.
Tunis	2,250 00	23 00								Returns for second quarter 1876 not received.
Tunstall	2,500 00	6,212 50						593 11		
								478 89	600 00	Clerk-hire account for first quarter 1876 not received.
Turk's Island	2,000 00	619 03	55 24	464 77		18 58	190 00	647 53		
Cockburn Harbor	244 30	244 30					70 00			
Salt Cay	277 18	277 18								
Valencia	1,528 54	10 00						628 36		Inclusive of transit salary.
Grao	725 01	725 01								
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Venice	1,000 00	368 40	63 15					45 34		
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Brunn	280 00	280 00								
Warsaw	65 50	65 50						124 05		
Windsor, Nova Scotia	1,000 00	784 22	1 25	78 35		39		8 32		
Yarmouth	225 90	225 90					35 00			
Kempt	133 21	133 21								
Cornwallis	55 00	55 00								
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Zacatecas										No returns.
Zanzibar	373 37	69 19	21 16							No returns from July 1, 1875, to May 5, 1876.
Zurich	3,000 00	4,515 75						805 34		Inclusive of $1,000, emolument from consular agency.
St. Gall	1,000 00	3,255 00								
Relief of sixteen seamen of bark "Uncle Joe," picked up at sea.				144 00						
American seamen picked up at sea.							919 90			
State Department purchases of consular stationery, &c.								9,182 78		
Totals	531,539 14	651,501 20	5,917 23	59,006 50	54,250 93	896 65	13,713 80	131,735 35	32,162 41	

RECAPITULATION.

Consular salaries and fees:		
Total fees received for official services		$651,501 20
Salaries and emoluments to consular officers	$531,539 14	
Loss by exchange on drafts for salary	5,917 23	
		537,456 37
Excess of fees received over salaries and loss by exchange		114,044 83
Relief and protection of American seamen:		
Expended for relief of seaman by consular officers		59,006 50
Expended for loss in exchange on relief drafts		896 65
Paid by Treasury for passage of seamen to the United States		13,713 80
Total		73,616 95
Amount received by consular officers for extra wages		54,250 93
Excess of disbursements over receipts		19,366 02
Contingent expenses of United States consulates:		
Amount adjusted		131,735 35
Allowance for clerks at consulates:		
Amount adjusted		32,162 41

C.—*Statement showing the amount paid to citizens, seamen, or their representatives, directly from the Treasury Department, during the fiscal year ending June 30, 1876, the several sums having been previously paid therein by consular officers.*

Peter Bythem, seamen, estate	$43 85
Thomas Driscoll, seaman, estate	40 00
George Manchester, seaman, estate	80 92
Herman Smith, seamen, estate	15 34
William Johnston, seamen, refund	223 55
William T. Harris, citizen, estate	1,132 44
Ephraim Brown, seaman, refund	58 43
J. H. J. Alers, seaman, refund	10 66
	$1,605 19

D.—*Expenditures on account of sundry appropriations for the fiscal year ended June 30, 1876, as shown by adjustments in this office.*

Department of State disbursing clerk's accounts:		
For editing, publishing, and distributing Revised and Annual Statutes.		$237 09
For proof-reading and packing the laws, &c		1,325 65
For stationery, furniture, &c		4,783 05
For books and maps		2,024 99
For lithographing		1,298 48
For postage		5,360 99
For contingent expenses of foreign missions		14,886 79
For rescuing shipwrecked American seamen		1,998 39
For salaries and expenses of Vienna Exposition		8,632 41
Settled on Department of State approval:		
For survey of boundary between the United States and British possessions		39,051 77
For salaries and expenses of the United States and Spanish Claims Commission		15,216 03
For salaries and expenses of the United States and Mexican Claims Commission		17,899 99
For salaries and expenses of the Court of Commissioners of Alabama Claims		107,345 00
For annual expenses of Cape Spartel light, coast of Morocco		285 00
For bringing home from foreign countries persons charged with crimes, &c		146 86
For interpreters to the consulates in China, Japan, and Siam		11,676 98
For marshals for the consular courts in Japan and China, Siam and Turkey		4,377 43
For rent of prisons for American convicts in Japan, China, Siam and Turkey, &c		16,306 63
For interpreters, guards, and other expenses at the consulates at Constantinople, Smyrna, Cairo, Jerusalem, and Beirût, in the Turkish dominions		3,115 65
Interior Department disbursing clerk's accounts:		
For eighth census	$2,000 00	
The same settled on Department approval	4,293 58	
		6,293 58
For ninth census		39 05
For contingent expenses, Office of the Commissioner of Patents		79,440 83
For photo-lithographing		39,999 92
For plates for Patent-Office Official Gazette		39,998 99
For copies of drawings, Office of the Commissioner of Patents		90,688 14
For tracings of drawings, Office of the Commissioner of Patents		34,959 50
For expenses of packing and distributing official documents		7,413 00
For preservation of collections, Smithsonian Institution		31,719 27
Post-Office Department disbursing clerk's account:		
For contingent expenses of the Post-Office Department		51,796 42
Alabama awards adjusted in this office during the fiscal year ended June 30, 1876, and to August 15, 1876:		
Judgments certified by the Court of Commissioners to the Secretary of State February 24, 1876, inclusive of interest to May 1, 1876		$6,642,927 64
Judgments certified, July 24, 1876, inclusive of interest to August 15, 1876		2,353,634 21
Total		8,996,561 85

E.—*Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, showing the salaries, commissions, and special allowances of the collectors; the office expenses which are paid out of the commissions and special allowances of the collectors; the assessments and deposits; and the amount paid to store-keepers, from July 1, 1875, to June 30, 1876.*

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and depositing money.	Advertising.	Total expense of collecting.	Expenses of administering office.	§Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
ALABAMA.												
First district	.....	$2,500 00	$6,900 00	$77 22	.....	.....	$236 25	$9,713 47	$6,900 65	$67,845 06	$45,653 31	.....
Second district	.....	2,500 00	7,572 95	164 22	$66 75	$19 30	296 00	10,619 22	7,572 95	80,973 45	44,866 49	$684 00
Third district	*$251	2,250 00	4,815 00	37 15	.....	16 55	207 75	7,577 45	4,965 00	50,575 64	17,402 43	844 00
Total	251	7,250 00	19,287 95	278 59	66 75	35 85	740 00	27,910 14	19,438 60	199,394 15	107,922 23	1,528 00
ARIZONA.												
Arizona	*1,080 00	2,250 00	2,100 00	60 42	.....	.....	176 25	5,666 67	2,544 00	32,510 09	18,064 13	.....
ARKANSAS.												
First district‡	.....	1,000 00	2,044 64	119 69	.....	8 35	.....	3,172 68	2,044 64	12,519 62	4,794 78	.....
Second district‡	*1,298 31	1,250 00	1,489 50	20 73	64 56	9 35	35 00	4,167 45	*2,461 41	2,282 45	5,190 78	.....
Third district	*1,573 84	2,500 00	8,005 00	161 77	30 86	173 29	154 00	12,598 76	*8,869 01	160,795 06	56,718 75	3,384 00
Total	2,872 15	4,750 00	11,539 14	302 19	95 42	190 99	189 00	19,938 89	13,375 06	175,597 13	68,704 31	3,384 00
CALIFORNIA.												
First district	.....	4,500 00	41,464 37	409 41	11 15	415 43	754 65	47,555 01	41,511 03	3,825,180 79	2,815,656 29	10,898 00
Fourth district, (old)	.....	1,309 80	5,324 99	1 66	.....	44 81	.....	6,681 26	5,449 99	196,811 36	45,718 40	665 00
Fourth district, (new)	.....	1,898 80	11,807 54	275 07	.....	255 35	625 50	14,862 26	11,819 00	388,361 24	206,570 34	1,590 00
Fifth district‡	.....	1,143 24	3,450 90	.....	.....	21 57	.....	4,615 81	3,458 32	179,904 11	27,094 90	.....
Total	.....	8,851 94	62,047 80	686 14	11 15	737 16	1,380 15	73,714 34	62,238 34	4,590,257 50	3,095,039 93	13,153 00
COLORADO.												
Colorado	.....	2,500 00	7,709 86	231 05	.....	40 36	417 00	10,898 27	7,659 86	107,349 23	72,666 87	.....

CONNECTICUT.†												
First district		3,375 00	8,750 00	109 21		4 78	45 38	12,284 37	8,750 00	384,442 72	379,460 96	4,514 00
Second district		3,000 00	9,350 00	98 85	2 63	5 16	36 65	12,493 29	9,354 20	408,018 66	279,451 10	940 00
Total		6,375 00	18,100 00	208 06	2 63	9 94	82 03	24,777 66	18,104 20	792,461 38	658,912 06	5,454 00
DAKOTA.												
Dakota		2,000 00	2,241 90	44 06		3 05	138 75	4,427 76	2,241 90	17,790 11	11,825 60	
DELAWARE.												
Delaware		3,250 00	5,940 77	82 17			32 56	9,305 50	5,940 77	499,498 35	424,442 01	
DISTRICT OF COLUMBIA.												
District of Columbia		2,625 00	4,760 00	49 13			83 75	7,517 88	4,760 00	135,148 53	114,600 78	
FLORIDA.												
Florida	*96	2,875 00	8,033 05	214 95		4 00	369 87	11,592 87	8,032 55	233,926 61	172,158 70	
GEORGIA.												
First district		2,500 00	6,294 95	58 84		10 75	90 25	8,954 79	6,294 95	62,363 42	45,017 14	
Second district		2,500 00	7,606 32	169 32	3 20	9 53	260 75	10,549 12	7,606 88	108,590 31	53,266 75	
Third district		2,500 00	7,563 45	60 00	60		54 00	10,178 05	7,563 45	109,235 19	78,035 96	
Fourth district		3,000 00	9,791 34	284 37	10 00	65 00	185 05	13,335 76	9,889 19	348,702 31	186,448 59	8,868 00
Total		10,500 00	31,256 06	572 53	13 80	85 28	590 05	43,017 72	31,354 47	628,891 23	362,768 44	8,868 00
IDAHO.												
Idaho		2,250 00	3,880 00	29 82		46 50	162 00	6,368 32	3,880 00	42,048 68	16,807 41	1,570 00
ILLINOIS.												
First district	*6,785 00	4,500 00	21,564 78	404 03		14 08	75 00	33,342 89	*27,225 00	12,799,620 09	10,844,744 29	29,925 00
Second district, (old)		1,187 50	1,447 95					2,635 45	1,447 95	26,958 03	25,939 89	
Second district, (new)		1,687 50	2,632 90	112 30		22 35	74 31	4,529 36	2,632 90	241,319 68	187,670 87	736 00
Third district	9,483 19			118 22		7 40	56 75	9,665 56	4,982 99	1,512,895 14	1,284,923 08	2,352 00
Fourth district, (old)		2,484 89	3,403 39	140 83		9 54		6,038 65	3,408 72	1,359,222 73	792,148 45	2,302 00
Fourth district, (new)		2,015 11	4,189 38	145 03		30 10	192 00	6,571 62	4,189 61	614,880 35	469,272 47	1,208 00
Fifth district	15,589 60			199 09	22 50	10 47	85 00	15,906 66	11,129 70	7,412,440 05	7,985,638 39	22,178 00
Sixth district‡		812 50	1,151 95	10 78				1,975 23	1,151 95	159,119 41	110,755 53	656 00
Seventh district		2,375,00	2,828 22	71 25		3 51		5,277 98	2,828 22	119,026 36	86,933 17	1,816 00
Eighth district		4,500 00	9,425 00	132 87		7 27	108 25	14,173 39	9,425 00	3,266,769 41	2,930,983 90	9,612 00

* Compensation which belongs to previous fiscal years not before adjusted.

† Accounts for the whole fiscal year not received up to October 28, 1876.

‡ Districts consolidated with other districts after December 31, 1875.

§ This item includes all kinds of stamps furnished to collectors, except adhesive stamps, in addition to the assessment lists.

E.—*Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.*—Continued.

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and de-posting money.	Advertising.	Total expense of collecting.	Expenses of administering office.	§Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
ILLINOIS—Continued.												
Ninth district	$4,489 48	.....	.....	$36 53	.....	$2 70	.....	$4,528 71	$2,222 28	$257,717 98	$207,501 34	$632 00
Tenth district, (old)	.....	$1,187 50	$2,250 00	67 91	.....	3 30	.....	3,508 71	2,250 00	28,957 09	30,880 32	632 00
Tenth district, (new)	.....	1,937 50	4,066 67	65 65	.....	61 15	$207 40	6,338 37	4,125 00	350,100 64	273,201 72	624 00
Eleventh district‡	.....	1,085 85	1,264 37	.....	.....	5 00	.....	2,355 22	1,276 70	29,739 38	11,825 09	.....
Twelfth district‡	4,315 00	.....	.....	77 10	.....	5 06	.....	4,397 16	2,065 00	396,270 62	275,815 93	676 00
Thirteenth district, (old)	.....	1,213 59	1,916 20	27 85	.....	.....	.....	3,157 64	1,916 20	73,406 75	16,950 90	632 00
Thirteenth district, (new)	.....	1,222 53	2,665 15	50 12	.....	35 25	366 13	4,339 18	2,665 15	67,280 99	47,755 37	516 00
Total	40,662 27	26,209 47	58,805 96	1,659 56	$22 50	217 18	1,164 84	128,741 78	84,942 37	28,715,724 70	25,582,960 71	73,981 00
INDIANA.												
First district	.....	3,625 00	4,894 42	31 28	.....	1 45	142 40	8,694 55	4,894 42	260,060 42	118,377 61	1,216 00
Second district, (old)	.....	1,250 00	1,983 70	66 79	.....	2 70	20 00	3,323 19	1,983 70	31,949 45	29,326 88	2,252 00
Second district, (new)	5,464 25	.....	.....	67 14	.....	21 25	98 00	5,650 64	3,214 25	467,789 86	380,807 96	2,452 00
Third district‡	3,764 49	.....	.....	57 36	14 80	8 22	.....	3,844 87	1,514 49	369,046 92	288,125 02	749 00
Fourth district	.....	4,500 00	7,188 03	163 09	.....	6 70	98 50	11,956 32	7,187 78	2,844,912 92	2,318,350 50	11,312 00
Fifth district‡	.....	562 50	406 25	.....	.....	.....	.....	968 75	407 00	8,536 48	14,456 27	.....
Sixth district, (old)	4,450 00	.....	.....	46 26	.....	6 78	.....	4,503 04	2,200 00	585,513 63	497,895 11	1,636 00
Sixth district, (new)	4,978 77	.....	.....	52 67	2 50	28 44	180 50	5,242 88	2,850 00	375,048 34	288,331 99	1,376 00
Seventh district	9,918 27	.....	.....	230 41	6 00	7 95	93 00	10,255 63	5,418 27	1,579,511 66	1,379,850 49	4,198 00
Eighth district‡	.....	1,187 50	837 50	25 48	.....	1 [illegible]	.....	2,051 74	850 00	17,560 57	25,034 07	.....
Ninth district‡	.....	1,250 00	1,400 00	1 68	.....	.....	.....	2,651 68	1,400 00	34,950 28	40,562 79	.....
Tenth district, (old)	.....	1,187 50	1,482 15	40 03	.....	1 90	.....	2,711 58	1,482 15	24,650 15	28,381 35	.....
Tenth district, (new)	.....	1,375 00	3,027 50	25 18	.....	20 32	165 00	4,613 00	3,027 50	104,335 09	92,175 63	.....
Eleventh district, (old)	.....	531 25	604 50	.....	.....	1 25	.....	1,137 00	604 50	11,246 32	10,306 43	.....
Eleventh district, (new)	.....	1,875 00	3,163 50	95 51	5 15	23 79	198 00	5,360 95	3,163 50	110,861 15	60,499 49	381 00
Total	28,575 78	17,343 75	24,987 55	902 88	28 45	132 01	995 40	72,965 82	40,197 56	6,825,973 24	5,572,481 59	25,572 00
IOWA.												
First district	*739 03	3,000 00	3,751 55	112 21	.....	3 50	119 50	7,725 79	3,751 55	243,167 17	222,933 75	.....
Second district	.....	2,750 00	3,700 00	70 32	.....	5 25	101 75	6,627 32	3,700 00	209,993 37	178,141 23	.....
Third district	.....	3,250 00	3,955 45	233 16	.....	15 55	197 75	7,651 91	3,955 45	398,423 98	320,644 26	2,620 00
Fourth district	.....	3,125 00	5,148 05	180 45	.....	14 33	165 00	8,632 83	5,148 05	436,018 52	311,553 59	2,624 00

Fifth district	.....	2,500 00	4,700 00	75 70	.....	3 80	199 00	7,471 50	4,700 00	153,533 41		.....
Sixth district	.....	2,375 00	4,460 92	195 04	.....	9 45	591 50	7,491 91	4,460 67	127,680 71	104,198 63 / 67,762 95	.....
Total	739 03	17,000 00	25,715 97	796 88	.....	51 88	1,297 50	45,601 26	25,715 72	1,568,817 16	1,205,239 41	4,244 00
KANSAS.												
Kansas	.....	2,750 00	7,363 65	175 67	.....	12 70	448 00	10,750 02	7,363 65	305,644 74	151,044 25	.....
KENTUCKY.												
First district	.....	*418 96	652 07	.....	.....	.....	126 25	1,197 28	680 24	.....	.....	208 00
Second district	*334 67	4,000 00	8,355 50	176 72	.....	73 01	203 50	13,143 40	9,343 63	764,238 78	672,833 15	24,772 00
Third district	.....	2,625 00	2,514 00	10 75	.....	49 60	4 00	5,203 35	2,514 00	60,849 48	41,563 53	104 00
Fourth district	.....	2,206 73	3,655 59	214 03	.....	.....	10 00	6,086 35	3,655 59	277,178 13	218,637 13	29,169 00
Fifth district, (old)	.....	2,336 54	5,905 59	76 53	.....	.....	62 50	8,381 16	5,934 43	873,494 36	824,858 78	10,653 00
Fifth district, (new)	.....	2,163 46	8,076 98	366 43	.....	87 40	81 00	10,775 27	8,076 98	2,377,930 87	1,893,160 28	50,034 00
Sixth district	.....	4,500 00	12,105 16	304 12	16 24	33 79	87 32	17,046 63	12,105 16	3,187,164 11	2,452,194 79	23,224 00
Seventh district	13,005 43	.....	.....	545 33	.....	.....	128 50	13,679 26	8,505 43	1,325,288 31	1,195,484 36	63,993 00
Eighth district	.....	3,000 00	5,735 00	329 53	.....	16 70	44 00	9,125 23	6,125 00	202,174 97	222,245 93	35,270 00
Ninth district	.....	2,875 00	5,720 07	41 87	3 38	16 70	60 50	8,717 52	5,720 07	170,259 76	127,634 39	2,788 00
Total	13,340 10	24,125 69	52,719 96	2,065 31	19 62	277 20	807 57	93,355 45	62,660 53	9,238,578 77	7,648,612 34	240,215 00
LOUISIANA.												
First district	.....	3,750 00	15,630 40	95 03	.....	7 39	152 00	19,634 82	15,630 40	571,584 21	473,355 38	.....
Second district	.....	2,500 00	6,259 40	78 07	.....	*203 40	*276 10	9,316 97	6,259 40	65,995 41	35,189 77	.....
Third district	.....	2,500 00	6,871 60	59 62	16 00	*48 55	*506 25	10,002 02	6,875 00	44,297 29	20,403 21	.....
Total	.....	8,750 00	28,761 40	232 72	16 00	259 34	934 35	38,953 81	28,764 80	681,876 91	528,948 36	.....
MAINE.												
First district	.....	2,250 00	1,500 00	10 20	.....	.....	18 50	3,778 70	1,500 00	48,846 81	41,530 76	.....
Second district, (old)	.....	1,000 00	820 00	.....	.....	.....	.....	1,820 00	820 00	8,920 99	8,034 34	.....
Second district, (new)	.....	1,062 50	1,420 00	38 97	.....	3 52	46 25	2,571 24	1,420 60	26,071 69	16,373 29	.....
Third district‡	.....	1,000 00	662 50	5 03	.....	.....	.....	1,667 53	662 50	4,014 93	4,649 38	.....
Fourth district, (old)	.....	1,000 00	750 00	16 32	.....	.....	.....	1,766 32	750 00	2,062 65	4,767 91	.....
Fourth district, (new)	.....	1,062 50	1,600 00	14 33	.....	9 00	30 25	2,716 08	1,600 00	25,603 33	10,777 34	.....
Fifth district‡	.....	1,000 00	730 90	.....	.....	.....	.....	1,730 90	730 90	3,654 41	6,020 85	.....
Total	.....	8,375 00	7,483 40	84 85	.....	12 52	95 00	16,050 77	7,484 00	119,174 81	92,153 87	.....
MARYLAND.												
First district	.....	4,250 00	10,120 00	57 08	.....	.....	183 81	14,610 89	10,120 00	680,902 16	580,189 57	4,680 00
Third district, (old)	.....	2,250 00	8,137 00	81 48	.....	.....	.....	10,468 48	8,137 00	972,133 91	872,570 74	3,120 00

* Compensation which belongs to previous fiscal years not before adjusted.

† Accounts for the whole fiscal year not received up to October 28, 1876.

‡ Districts consolidated with other districts after December 31, 1875.

§ This item includes all kinds of stamps furnished to collectors, except adhesive stamps, in addition to the assessment-lists.

E.—*Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.*—Continued.

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and depositing money.	Advertising.	Total expense of collecting.	Expenses of administering office.	† Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
MARYLAND—Continued.												
Third district, (new)		$2,250 00	$10,310 00	$97 00		$17 10	$159 50	$12,833 60	$10,310 00	$1,025,685 33	$988,529 32	$4,364 00
Fourth district		2,500 00	4,300 00	74 30		30 05	56 25	6,960 60	4,300 00	155,788 19	96,775 21	3,817 00
Fifth district‡		1,375 00	2,100 00	46 15		2 80		3,523 95	2,100 00	50,918 38	40,073 92	1,696 00
Total		12,625 00	34,967 00	356 01		49 95	399 56	48,397 52	34,967 00	2,885,427 97	2,578,138 76	17,877 00
MASSACHUSETTS.												
First district		2,375 00	4,021 63	40 00		3 09	38 00	6,477 72	4,021 63	68,940 30	56,801 33	
Third district		4,500 00	14,453 00	90 33		4 32	49 25	19,096 90	14,453 00	1,523,888 78	1,293,276 40	7,320 00
Fifth district		4,500 00	14,300 00	337 95		20 04	71 50	19,229 49	14,300 00	1,290,924 20	1,027,918 71	11,590 00
Seventh district, (old)											3,657 15	
Eighth district		2,375 00	4,047 27	98 58		5 02	15 75	6,541 62	4,047 27	65,117 02	56,561 11	
Tenth district		3,125 00	7,125 00	101 20		2 60	55 10	10,408 90	7,125 00	400,006 48	321,438 91	
Total		16,875 00	43,946 90	668 06		35 07	229 60	61,754 63	43,946 90	3,348,876 78	2,759,653 61	18,910 00
MICHIGAN.												
First district		4,500 00	10,233 33	187 77			16 20	14,937 30	10,233 33	1,507,494 55	1,476,157 49	1,465 00
Second district		2,250 00	2,805 00	18 65		1 55	50 75	5,125 95	2,805 00	81,942 56	70,396 48	
Third district		2,875 00	4,700 00	74 57			70 75	7,720 32	4,700 00	276,247 93	249,219 26	
Fourth district		2,500 00	3,748 00	78 60		2 98	146 50	6,476 08	3,748 00	123,458 41	108,977 90	
Fifth district		2,250 00	3,825 00	145 36		4 22	60 00	6,284 58	3,825 00	54,690 75	37,648 61	
Sixth district		2,750 00	6,049 99	203 80		14 84	143 88	9,162 51	6,055 79	148,585 33	148,355 45	
Total		17,125 00	31,361 32	708 75		23 59	488 08	49,706 74	31,367 12	2,192,419 53	2,090,755 19	1,465 00
MINNESOTA.												
First district		2,500 00	5,200 00	48 10			282 82	8,030 92	5,200 35	175,667 63	88,643 42	
Second district		2,750 00	6,000 00	125 51			277 36	9,152 87	6,000 00	175,609 02	161,331 98	
Total		5,250 00	11,200 00	173 61			560 18	17,183 79	11,200 35	351,276 65	249,975 40	
MISSISSIPPI.												

MISSOURI.												
First district		4,500 00	22,123 41	233 84		8 43	100 00	26,965 68	22,123 41	2,784,073 20	2,214,238 70	1,725 00
Second district		2,375 00	5,955 00	26 53	24 05	31 80	360 15	8,779 53	5,955 00	403,020 59	66,038 80	1,044 00
Third district	*1,284 91	2,750 00	3,508 70	54 23	4 80	22 76	28 00	7,653 40	3,508 70	204,329 05	207,426 44	3,378 00
Fourth district	6,111 84			34 46		2 45	138 00	6,286 75	2,750 00	333,191 26	261,131 30	56 00
Fifth district		3,000 00	7,105 10	78 10		10 65	504 20	10,698 05	7,235 10	151,739 60	112,299 07	388 00
Sixth district	*2,800 00	3,250 00	8,075 03	160 95		5 55	390 00	14,681 53	10,125 01	427,396 53	201,223 44	7,887 00
Total	10,196 75	15,875 00	46,767 24	583 11	28 85	81 64	1,520 35	75,057 94	51,697 22	4,003,750 23	3,062,357 75	14,478 00
MONTANA.												
Montana		2,250 00	5,800 00	72 88		30 05	141 00	8,293 93	5,800 00	27,567 77	21,069 05	
NEBRASKA.												
Nebraska		3,625 00	9,008 70	39 64		2 25		12,675 59	9,008 70	818,909 34	502,155 50	1,546 00
NEVADA.												
Nevada		2,750 00	7,105 00	99 56		34 67	*543 00	10,522 23	7,274 50	88,485 33	84,457 18	
NEW HAMPSHIRE.												
First district, (old)	2,643 98					10 89		2,654 87	1,041 54	111,013 59	93,962 86	640 00
First district, (new)		1,819 29	3,164 94	42 25		22 43	88 00	5,136 91	3,164 94	124,987 12	62,823 92	816 00
Second district ‡		1,051 99	926 30					1,978 29	926 68	10,931 86	13,382 72	
Third district ‡		880 41	761 87	23 93		2 92		1,669 13	761 87	10,732 33	4,962 51	
Total	2,643 98	3,751 69	4,853 11	66 18		36 24	88 00	11,439 20	5,895 03	257,664 90	175,132 01	1,456 00
NEW JERSEY.												
First district, (old)	*33 50	1,362 98	2,079 01	3 77			9 00	3,488 26	2,112 51	53,639 02	43,711 46	
First district, (new)		1,502 40	3,701 91	125 62		20 10	79 93	5,429 96	3,701 91	207,979 00	106,961 24	
Second district ‡		1,492 79	2,310 59					3,803 38	2,310 59	116,315 28	62,766 61	
Third district		3,250 00	7,620 00	22 31			45 00	10,937 31	7,640 00	301,767 32	270,022 17	
Fourth district ‡		1,437 50	2,241 04	43 33		6 81		3,728 68	2,241 04	123,841 05	100,771 16	
Fifth district, (old)		2,250 00	9,100 00	41 75		3 46		11,395 21	9,100 00	1,355,653 68	1,369,462 69	
Fifth district, (new)		2,250 00	11,166 66	145 92		24 22	80 50	13,667 30	11,166 66	1,965,837 73	1,823,152 58	
Total	33 50	13,545 67	38,219 21	382 70		54 59	214 43	52,450 10	38,272 71	4,125,033 08	3,777,147 91	

*Compensation which belongs to previous fiscal years not before adjusted.
†This item includes all kinds of stamps furnished to collectors, except adhesive stamps, in addition to the assessment lists.
‡Districts consolidated with other districts after December 31, 1875.

E.—*Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.*—Continued.

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and depositing money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
NEW MEXICO.												
New Mexico	.....	$2,250 00	$4,770 00	$79 78	.....	$67 42	$295 00	$7,462 20	$4,770 00	$48,019 97	$21,047 70	.....
NEW YORK.												
First district	.....	4,500 00	28,722 61	241 66	.....	7 40	57 50	33,529 17	28,722 61	3,648,595 45	3,205,066 48	$8,530 00
Second district	*$1,730 77	4,500 00	19,237 67	116 90	.....	3 27	59 80	25,648 41	19,237 67	1,214,296 04	1,155,441 65	.....
Third district	.....	4,500 00	29,750 00	304 96	.....	69 22	52 20	34,676 38	29,750 00	2,358,415 97	2,266,062 61	.....
Fourth district	.....	4,500 00	19,597 75	62 43	.....	2 25	62 40	24,224 83	19,597 75	1,514,941 22	1,412,911 87	.....
Tenth district †	.....	1,562 50	3,925 00	8 98	.....	1 92	.....	5,498 40	3,925 00	166,311 27	143,338 27	.....
Eleventh district, (old)	.....	1,375 00	2,025 00	46 77	.....	2 83	.....	3,449 60	2,025 00	97,388 95	50,031 01	.....
Eleventh district, (new)	.....	1,437 50	3,075 00	71 61	.....	19 76	56 00	4,659 87	3,075 00	211,569 08	77,664 55	.....
Twelfth district, (old)	.....	1,437 50	2,250 00	109 24	$6 29	4 61	.....	3,807 64	2,250 00	126,174 64	96,040 68	.....
Twelfth district, (new)	.....	1,750 00	5,350 00	11 50	.....	112 57	62 57	7,286 64	5,350 00	311,024 97	222,125 97	.....
Thirteenth district ‡	*2,048 63	923 92	1,462 31	.....	122 32	14 00	.....	4,571 18	1,923 27	135,880 62	77,049 76	.....
Fourteenth district, (old)	.....	1,812 50	3,350 00	80 56	.....	2 07	.....	5,245, 13	3,353 78	283,079 29	255,525 44	.....
Fourteenth district, (new)	.....	1,875 00	4,921 46	35 68	6 00	30 98	85 25	6,954 37	4,940 93	362,482 03	337,319 24	.....
Fifteenth district, (old)	.....	1,437 50	1,735 22	39 09	.....	3 15	.....	3,214 96	1,735 22	103,315 60	90,874 12	.....
Fifteenth district, (new)	.....	1,437 50	2,471 65	77 09	.....	20 83	65 25	4,072 32	2,473 85	164,239 57	145,409 80	.....
Sixteenth district ‡	.....	1,000 00	815 00	.....	.....	6 10	.....	1,821 10	815 00	4,368 57	6,334 04	.....
Seventeenth ‡	.....	1,000 00	1,120 00	19 32	.....	2 98	.....	2,142 30	1,120 00	6,568 79	12,900 95	.....
Eighteenth district ‡	.....	1,187 50	1,560 00	27 35	.....	2 72	.....	2,777 57	1,560 00	18,310 74	20,832 43	.....
Nineteenth district ‡	.....	1,062 50	948 00	.....	.....	.....	.....	2,010 50	948 00	8,756 90	12,746 61	.....
Twentieth district, (old)	.....	1,125 00	1,075 00	20 60	.....	.....	.....	2,220 60	1,075 00	14,374 24	20,645 25	.....
Twentieth district, (new)	.....	1,250 00	2,075 00	24 37	.....	20 34	69 25	3,438 96	2,075 00	64,514 74	37,517 06	.....
Twenty-first district, (old)	*4,084 37	.....	.....	.....	.....	.....	.....	4,084 37	1,479 50	166,104 05	170,262 19	.....
Twenty-first district, (new)	.....	1,625 00	1,598 60	38 31	.....	17 80	37 25	3,316 96	1,598 60	224,542 47	202,575 21	.....
Twenty-second district ‡	.....	1,062 50	1,125 00	45 88	.....	3 92	.....	2,237 30	1,125 00	16,150 22	12,999 15	.....
Twenty-third district ‡	.....	1,500 00	2,359 43	18 10	.....	.....	.....	3,877 53	2,359 43	143,474 85	130,299 24	632 00
Twenty-fourth district, (old)	*542 37	2,000 00	2,914 15	78 42	.....	2 80	.....	5,537 74	2,664 15	349,484 97	239,929 18	1,118 00
Twenty-fourth district, (new)	.....	2,000 00	4,137 50	96 91	.....	31 47	52 50	6,318 38	4,147 72	522,003 07	382,146 12	1,872 00
Twenty-fifth district ‡	*93 40	793 82	705 31	.....	.....	.....	33 75	1,626 28	798 71	12,497 86	15,460 96	.....
Twenty-sixth district, (old)	.....	1,437 50	1,999 30	51 26	.....	.....	.....	3,488 06	1,999 30	132,664 89	110,134 22	3,160 00
		1,500 00	3,045 90	59 23	3 00	22 72	68 25	4,698 40	3,046 40	152,544 69	116,174 91	3,110 00

NORTH CAROLINA.												
First district‡		1,000 00	2,600 00	72 82		3 36		3,676 18	2,600 00	19,020 70	5,102 93	
Second district, (old)		1,062 50	2,390 00	34 31		1 81		3,488 62	2,390 00	22,040 21	12,791 08	
Second district, (new)		1,187 50	4,890 00	127 01		45 74	152 00	6,402 25	4,890 00	74,230 74	44,090 46	524 00
Third district‡		1,243 48	3,768 98				20 00	5,032 46	3,768 98	8,267 18	16,446 19	1,655 00
Fourth district, (old)		2,194 37	7,869 30				15 00	10,078 67	7,869 30	392,792 17	407,226 94	350 00
Fourth district, (new)		1,659 34	7,118 70	181 75		27 68	250 00	9,237 47	7,123 50	421,468 80	305,220 37	1,988 00
Fifth district		3,875 00	9,200 00	180 41	50		98 50	13,354 41	9,200 00	678,419 27	630,235 42	17,187 00
Sixth district		2,875 00	10,427 75	412 84		11 90	69 00	13,796 49	10,427 75	254,410 03	218,973 00	31,824 00
Seventh district		2,250 00	8,300 00	100 62		5 67	116 40	10,772 69	8,300 00	55,184 10	39,259 30	12,886 00
Total		17,347 19	56,564 73	1,109 76	50	96 16	720 90	75,839 24	56,569 53	1,925,833 20	1,679,345 69	76,414 00
OHIO.												
First district		4,500 00	22,399 04	308 40		2 71	72 00	27,282 15	22,399 04	11,437,537 59	9,833,679 52	23,485 00
Third district	14,862 58			132 27		4 25	72 25	15,071 35	10,362 58	1,765,900 25	1,276,079 50	5,296 00
Fourth district, (old)	4,045 75			16 26		1 20		4,063 21	1,798 90	330,555 15	248,462 03	1,700 00
Fourth district, (new)	4,693 85			71 24		13 88	165 05	4,944 02	2,518 85	252,683 89	268,642 01	1,664 00
Fifth district‡		1,187 50	1,045 50	28 10		1 75		2,262 85	1,045 50	19,926 18	22,812 50	
Sixth district	8,496 60			159 47		13 13	75 00	8,734 20	3,986 60	764,623 94	622,540 25	3,668 00
Seventh district, (old)	4,592 59			45 91		17 14		4,655 64	2,293 14	595,455 79	492,562 20	2,548 00
Seventh district, (new)		1,956 00	2,778 92			1 55	117 25	4,853 72	2,778 92	438,755 61	303,838 34	2,836 00
Eighth district‡		1,149 73	921 38					2,071 11	921 38	22,566 75	26,484 75	
Ninth district‡	*4,449 83			46 10		1 57	10 00	4,507 50	1,950 00	369,529 29	211,301 09	1,503 00
Tenth district, (old)	5,339 94			47 96		1 53	10 00	5,399 43	3,102 41	478,282 61	448,027 27	328 00
Tenth district, (new)		2,250 00	4,862 19	106 21	3 38	4 60	186 70	7,413 08	4,862 19	896,184 12	643,600 69	2,492 00
Eleventh district, (old)	4,214 40					1 10		4,215 50	1,964 40	568,478 75	402,146 99	632 00
Eleventh district, (new)		2,250 00	3,406 17	78 02		18 06	197 75	5,950 00	3,406 17	447,711 71	473,409 47	2,436 00
Twelfth district‡	3,978 10			55 16		1 59		4,034 85	1,728 10	245,150 85	215,697 02	1,852 00
Thirteenth district, (old)		1,187 50	1,735 35					2,922 85	1,735 35	48,116 69	32,993 01	
Thirteenth district, (new)		1,375 00	2,485 40	74 55		4 35	109 00	4,048 30	2,485 40	137,535 84	74,991 10	1,388 00
Fourteenth district‡		1,187 50	998 00	21 90				2,207 40	998 00	53,389 34	27,361 48	1,264 00
Fifteenth district, (old)		1,250 00	1,562 50	69 74	3 00			2,885 24	1,565 93	32,653 40	46,941 98	
Fifteenth district, (new)		1,375 00	3,087 50	130 76		25 90	192 45	4,811 61	3,141 33	127,004 68	86,382 52	1,916 00
Sixteenth district‡		1,250 00	1,585 50	1 99				2,837 49	1,590 00	57,250 54	40,575 09	1,896 00
Seventeenth district‡		1,312 50	1,424 65	47 07		1 50		2,785 72	1,424 65	38,159 19	38,717 90	
Eighteenth district, (old)		2,062 50	4,232 50	4 50				6,299 50	4,238 35	318,589 28	297,560 65	176 00
Eighteenth district, (new)		2,187 50	6,955 85	167 85	1 00	41 09	187 61	9,540 90	6,960 97	549,161 90	437,747 03	1,516 00
Nineteenth district‡		1,187 50	1,600 00	28 04		1 39		2,816 93	1,600 00	40,863 25	37,891 70	376 00
Total	54,663 64	27,668 23	61,080 45	1,641 50	7 38	158 29	1,395 06	146,614 55	90,858 16	20,036,066 59	16,610,446 09	58,972 00

* Compensation which belongs to previous fiscal years not before adjusted.
† This item includes all kinds of stamps furnished to collectors, except adhesive stamps, in addition to the assessment lists.
‡ Districts consolidated with other districts after December 31, 1875.

E.—*Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.*—Continued.

Districts.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and depositing money.	Advertising.	Total expense of collecting.	Expenses of administering office.	§ Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
OREGON.												
Oregon	.....	$2,500 00	$5,800 00	$64 35	.....	.....	.....	$8,364 35	$5,800 00	$88,883 79	$50,172 37	.....
PENNSYLVANIA.												
First district, (old)	.....	379 10	1,591 66	.....	.....	.....	.....	1,970 76	1,591 66	70,665 13	61,750 29	$270 00
First district, (new)	.....	4,120 90	30,143 33	199 14	.....	$3 00	$46 80	34,513 17	30,143 33	2,117,291 95	1,872,359 62	2,840 00
Second district, (old) ‡	.....	337 00	1,326 67	.....	.....	.....	.....	1,663 67	1,326 67	86,073 14	71,445 33	.....
Fourth district, (old)	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,882 50	.....	.....
Fifth district, (old)	.....	1,437 50	3,950 00	.....	.....	.....	.....	5,387 50	3,950 00	94,205 65	101,986 34	.....
Fifth district, (new)	.....	1,750 00	6,675 00	8 00	.....	48 70	91 63	8,573 33	6,675 00	361,597 10	249,426 21	.....
Sixth district ‡	.....	1,500 00	4,183 65	56 55	.....	4 15	.....	5,744 35	4,183 65	142,977 95	139,366 06	.....
Eighth district, (old)	.....	1,500 00	2,662 00	58 05	.....	2 39	.....	4,222 44	2,662 00	196,931 56	99,575 59	1,712 00
Eighth district, (new)	.....	1,687 50	4,687 12	37 36	.....	22 38	25 28	6,459 64	4,687 12	239,492 25	192,761 48	3,498 00
Ninth district	.....	3,375 00	9,050 00	35 81	.....	.....	47 66	12,508 47	9,050 00	442,678 85	402,919 69	5,420 00
Tenth district ‡	.....	1,375 00	2,525 00	72 00	.....	3 04	.....	3,975 04	2,525 00	59,974 44	67,199 17	632 00
Eleventh district	.....	2,625 00	4,777 97	24 77	.....	.....	69 00	7,496 74	4,777 97	115,719 44	110,581 05	.....
Twelfth district, (old)	.....	1,500 00	2,533 00	.....	.....	.....	.....	4,033 00	2,533 00	136,933 48	98,841 35	.....
Twelfth district, (new)	.....	1,500 00	3,834 45	64 42	.....	18 97	78 00	5,495 84	3,834 45	240,762 27	144,107 56	1,248 00
Thirteenth district ‡	.....	1,062 50	1,149 30	.....	.....	.....	.....	2,211 80	1,149 30	10,646 08	9,268 90	976 00
Fourteenth district	.....	2,625 00	4,410 50	37 29	.....	1 38	56 02	7,130 19	4,410 50	159,485 83	129,110 08	5,268 00
Fifteenth district	.....	3,250 00	8,419 50	135 94	.....	3 33	33 50	11,842 27	8,419 50	403,506 95	367,703 90	5,740 00
Sixteenth district	.....	2,750 00	5,453 56	42 11	$16 75	3 48	52 75	8,318 65	5,453 56	163,373 64	111,595 89	14,282 00
Seventeenth district	.....	2,250 00	2,626 25	25 05	.....	.....	39 75	4,941 05	2,626 25	97,944 48	58,868 14	2,516 00
Eighteenth district	.....	2,375 00	2,866 30	64 21	.....	20 82	48 75	5,375 08	2,866 30	116,657 60	69,057 93	3,624 00
Nineteenth district	.....	2,500 00	4,767 28	59 27	.....	.....	103 50	7,430 05	4,901 79	154,194 80	109,544 75	.....
Twentieth district	.....	2,500 00	4,163 50	90 14	.....	1 69	80 25	6,835 58	4,163 50	116,420 47	88,864 67	1,822 00
Twenty-first district	.....	3,500 00	4,117 51	69 87	.....	21 43	21 00	7,729 81	4,142 51	371,644 03	263,299 48	9,784 00
Twenty-second district, (old)	.....	1,937 50	4,758 00	55 11	.....	1 60	.....	6,752 21	4,758 00	300,128 54	297,840 54	790 00
Twenty-second district, (new)		2,062 50	5,991 50	19 64	13 00	6 00	68 04	8,160 68	5,991 50	435,720 08	376,808 64	5,400 00

SOUTH CAROLINA.												
First district	$61 34	1,845 17	2,674 17	114 38	19 31	19 31	239 15	5,185 83	4,008 90	20,770 37	12,050 38	.....
Second district	*83 05	2,375 00	4,176 50	69 11	.....	3 80	193 50	6,872 86	4,176 50	71,473 98	54,570 03	.....
Third district †	.....	2,179 26	5,300 00	293 53	.....	100 75	251 20	8,124 74	5,310 50	82,841 45	39,126 13	2,908 00
Total	*144 39	6,399 43	12,350 67	470 02	19 31	115 86	683 85	20,183 53	14,395 90	175,085 81	105,746 54	2,908 00
TENNESSEE.												
First district	.....	2,000 00	3,270 00	180 35	.....	12 43	79 15	5,541 93	3,330 00	66,953 93	61,120 23	8,014 00
Second district	.....	2,250 00	3,565 00	8 22	4 90	4 25	85 50	5,917 87	3,565 00	80,428 69	41,459 45	812 00
Third district	.....	2,375 00	3,850 00	81 64	.....	4 90	36 00	6,347 54	3,850 00	99,358 31	33,176 55	2,284 00
Fourth district	*830 75	2,875 00	7,359 77	133 96	56 30	7 15	138 10	11,401 03	8,019 40	149,472 23	158,819 47	31,054 00
Fifth district, (old)	.....	1,687 50	3,890 05	148 38	.....	12 90	.....	5,738 83	3,890 05	189,821 93	125,318 05	5,316 00
Fifth district, (new)	.....	1,750 00	4,450 00	164 99	.....	53 75	116 09	6,534 74	4,458 70	167,061 18	117,787 52	2,992 00
Sixth district ‡	.....	1,000 00	2,006 63	42 27	.....	.....	.....	3,048 90	2,009 20	30,365 78	7,778 42	.....
Seventh district †‡	.....	593 75	1,006 25	.....	.....	.....	.....	1,600 00	1,006 75	5,183 32	9,043 82	.....
Eighth district, (old)	.....	1,187 50	2,049 08	15 31	.....	1 57	.....	3,253 46	2,049 08	34,028 46	20,870 52	.....
Eighth district, (new)	.....	1,375 00	3,455 60	31 18	.....	27 60	116 50	5,005 88	3,455 60	96,850 17	60,890 18	.....
Total	830 75	17,093 75	34,902 38	806 30	61 20	124 55	571 25	54,390 18	35,633 78	920,124 00	636,264 21	50,472 00
TEXAS.												
First district	*683 60	3,000 00	14,497 55	312 33	33 73	13 07	573 60	19,113 88	14,497 55	169,082 53	121,271 29	.....
Second district, (old)	.....	502 75	973 88	6 25	23 11	.....	278 05	1,784 04	1,024 50	.....	.....	.....
Third district	.....	2,375 00	9,118 67	324 14	21 24	3 00	305 35	12,147 40	9,133 06	223,033 12	72,286 28	3,139 00
Fourth district	.....	2,375 00	7,225 00	93 30	.....	.....	12 00	9,705 30	7,225 00	89,038 89	58,219 18	.....
Total	683 60	8,252 75	31,815 10	736 02	78 08	16 07	1,169 00	42,750 62	31,880 11	481,154 54	251,776 75	3,139 00
UTAH.												
Utah	.....	2,500 00	4,225 00	33 78	.....	109 90	38 00	6,906 68	4,225 00	76,567 67	31,308 13	.....
VERMONT.												
Second district, (old)	.....	907 59	762 36	19 27	.....	1 98	.....	1,691 20	762 36	31,308 76	8,249 71	.....
Second district, (new)	.....	1,297 22	1,941 59	56 42	.....	4 27	136 05	3,437 55	1,941 59	52,308 96	32,469 52	.....
Third district ‡	.....	964 34	894 09	.....	.....	.....	.....	1,858 43	894 09	4,371 54	7,377 92	.....
Total	.....	3,169 15	3,598 04	75 69	.....	6 25	138 05	6,987 18	3,598 04	87,989 26	48,097 15	.....
VIRGINIA.												
First district, (old)	.....	.....	.....	.....	.....	.....	.....	.....	.....	328 96	2,041 86	.....
Second district	.....	4,500 00	15,426 55	146 19	8 61	2 73	70 50	20,154 58	15,426 55	1,055,395 42	915,184 62	528 00

* Compensation which belongs to previous fiscal years not before adjusted.

† Accounts for the whole fiscal year not received up to October 28, 1876.

‡ Districts consolidated with other districts after December 31, 1875.

§ This item includes all kinds of stamps furnished to collectors, except adhesive stamps, in addition to the assessment-lists.

E.—*Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.*—Continued.

Districts.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and depositing money.	Advertising.	Total expense of collecting.	Expenses of administering office.	*Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
VIRGINIA—Continued.												
Third district	.....	$4,500 00	$13,590 00	$203 76	$2 88	.....	.....	$18,296 64	$13,590 00	$3,955,681 94	$3,507,627 01	$872 50
Fourth district	.....	4,500 00	12,631 65	240 78	.....	.....	$45 00	17,417 43	12,637 85	1,376,914 78	1,170,727 46	.....
Fifth district	.....	4,500 00	10,851 67	285 22	.....	.....	78 63	15,715 52	10,851 67	1,542,949 09	1,492,546 03	10,772 00
Sixth district	.....	2,750 00	7,171 60	69 35	39	.....	96 00	10,087 34	7,171 60	193,822 92	149,330 15	21,309 00
Seventh district	.....	2,375 00	4,435 00	.....	.....	$51 60	114 75	6,976 35	4,435 00	102,047 41	52,908 37	3,666 00
Eighth district	.....	2,375 00	5,700 85	223 54	.....	14 10	81 00	8,394 49	5,701 35	40,671 26	22,655 63	4,804 00
Total	.....	25,500 00	69,807 32	1,168 84	11 88	68 43	485 88	97,042 35	69,814 02	8,267,811 78	7,313,021 13	41,951 50
WASHINGTON TERRITORY.												
Washington Territory	.....	2,250 00	3,804 99	6 16	.....	63 14	65 00	6,189 29	3,804 99	46,907 45	20,632 67	.....
WEST VIRGINIA.												
First district	.....	3,000 00	6,083 33	65 29	.....	.....	153 25	9,301 87	6,083 33	291,988 78	235,855 33	.....
Second district	.....	2,875 00	4,127 82	198 35	3 60	30	204 62	7,409 69	4,127 82	192,123 53	185,841 70	1,072 00
Third district	.....	2,000 00	2,460 62	69 06	.....	.....	123 75	4,653 43	2,460 62	41,404 34	14,532 32	.....
Total	.....	7,875 00	12,671 77	332 70	3 60	30	481 62	21,364 99	12,671 77	525,516 65	436,229 35	1,072 00
WISCONSIN.												
First district	.....	4,500 00	8,712 50	250 48	.....	10 00	70 65	13,543 63	8,712 50	3,307,761 87	2,858,434 55	13,473 00
Second district	.....	2,750 00	5,700 00	91 93	.....	3 03	83 45	8,628 41	5,700 00	172,567 04	155,278 72	.....
Third district	.....	2,875 00	9,343 75	187 54	.....	.....	186 00	12,592 29	9,343 75	243,136 39	199,914 22	1,208 00
Sixth district	.....	2,500 00	5,119 58	62 56	.....	.....	160 50	7,842 64	5,119 58	115,897 32	90,845 23	.....
Total	.....	12,625 00	28,875 83	592 51	.....	13 03	500 60	42,606 97	28,875 83	3,839,362 62	3,304,472 72	14,681 00
WYOMING.												

E.—*Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.*—Continued.

RECAPITULATION.

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and depositing money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
Alabama	$251 00	$7,250 00	$19,287 95	$278 59	$66 75	$35 85	$740 00	$27,910 14	$19,438 60	$199,394 15	$107,922 23	$1,528 00
Arizona	1,080 00	2,250 00	2,100 00	60 42	.....	.....	176 25	5,666 67	2,544 00	32,510 09	18,064 13	.....
Arkansas	2,872 15	4,750 00	11,539 14	302 19	95 42	190 99	189 00	19,938 89	13,375 06	175,597 13	68,704 31	3,384 00
California	.....	8,851 94	62,647 80	686 14	11 15	737 16	1,380 15	73,714 34	62,238 34	4,590,257 50	3,095,039 93	13,153 00
Colorado	.....	2,500 00	7,709 86	231 05	.....	40 36	417 00	10,898 27	7,659 86	107,349 23	72,666 87	.....
Connecticut	.....	6,375 00	18,100 00	208 06	2 63	9 94	82 03	24,777 66	18,104 20	792,461 38	658,912 06	5,454 00
Dakota	.....	2,000 00	2,241 90	44 06	.....	3 05	138 75	4,427 76	2,241 90	17,790 11	11,825 60	.....
Delaware	.....	3,250 00	5,940 77	82 17	.....	.....	32 56	9,305 50	5,940 77	499,498 35	424,442 01	.....
District of Columbia	.....	2,625 00	4,760 00	49 13	.....	.....	83 75	7,517 88	4,760 00	135,148 53	114,600 78	.....
Florida	96 00	2,875 00	8,033 05	214 95	.....	4 00	369 87	11,592 87	8,032 55	233,926 61	172,158 70	.....
Georgia	.....	10,500 00	31,256 08	572 53	13 80	85 28	590 05	43,017 72	31,354 47	628,891 23	362,768 44	2,868 00
Idaho	.....	2,250 00	3,880 00	29 82	.....	46 50	162 00	6,368 32	3,880 00	42,048 68	16,807 41	1,570 00
Illinois	40,662 27	26,209 47	58,805 96	1,659 56	22 50	217 18	1,164 84	128,741 78	84,942 37	28,715,724 70	25,582,960 71	73,981 00
Indiana	28,575 78	17,343 75	24,967 55	902 88	28 45	132 01	995 40	72,965 82	40,197 56	6,825,973 24	5,572,481 59	25,572 00
Iowa	739 03	17,000 00	25,715 97	796 88	.....	51 88	1,297 50	45,601 26	25,715 72	1,568,817 16	1,205,232 41	4,244 00
Kansas	.....	2,750 00	7,363 65	175 67	.....	12 70	448 00	10,750 02	7,363 65	305,644 74	151,044 25	.....
Kentucky	13,340 10	24,125 69	52,719 96	2,065 31	19 62	277 20	807 57	93,355 45	62,660 53	9,238,578 77	7,648,612 34	240,215 00
Louisiana	.....	8,750 00	28,761 40	232 72	16 00	259 34	934 35	38,953 81	28,764 80	681,876 91	528,948 36	.....
Maine	.....	8,375 00	7,483 40	84 85	.....	12 52	95 00	16,050 77	7,484 00	119,174 81	92,153 87	.....
Maryland	.....	12,625 00	34,967 00	356 01	.....	49 95	399 56	48,397 52	34,967 00	2,885,427 97	2,578,138 76	17,677 00
Massachusetts	.....	16,875 00	43,946 90	668 06	.....	35 07	229 60	61,754 63	43,946 90	3,348,876 78	2,759,653 61	18,910 00
Michigan	.....	17,125 00	31,361 32	708 75	.....	23 59	488 08	49,706 74	31,367 12	2,192,419 53	2,090,755 19	1,465 00
Minnesota	.....	5,250 00	11,200 00	173 61	.....	.....	560 18	17,183 79	11,200 35	351,276 65	249,975 40	.....
Mississippi	739 76	5,000 00	20,722 50	326 19	20 80	109 82	830 50	27,749 57	21,251 66	3,102,885 43	2,830,671 12	.....
Missouri	10,196 75	15,875 00	46,767 24	588 11	28 85	81 64	1,520 35	75,057 94	51,697 22	4,003,750 23	3,062,357 75	14,478 00
Montana	.....	2,250 00	5,800 00	72 88	.....	30 05	141 00	8,293 93	5,800 00	27,567 77	21,069 05	.....
Nebraska	.....	3,625 00	9,008 70	39 64	.....	2 25	.....	12,675 59	9,008 70	818,909 34	502,155 50	1,546 00
Nevada	.....	2,750 00	7,105 00	89 56	.....	34 67	543 00	10,529 23	7,274 50	88,485 33	84,457 18	.....
New Hampshire	2,643 98	3,751 69	4,853 11	66 18	.....	36 24	88 00	11,439 20	5,895 03	257,664 90	175,132 01	1,456 00
New Jersey	33 50	13,545 67	38,219 21	382 70	.....	54 59	214 43	52,450 10	38,272 71	4,125,033 08	3,777,147 91	.....
New Mexico	.....	2,250 00	4,770 00	79 78	.....	67 42	295 00	7,462 20	4,770 00	48,019 97	21,047 70	.....
New York	11,163 76	66,943 68	198,848 14	2,252 47	144 76	447 78	985 00	280,785 59	202,159 21	16,559,373 61	14,655,081 89	18,422 00
North Carolina	.....	17,347 19	56,564 73	1,109 76	50	96 16	720 90	75,839 24	56,569 53	1,925,833 20	1,679,345 69	76,414 00
Ohio	54,663 64	27,668 23	61,080 45	1,641 50	7 38	158 29	1,395 06	146,614 55	90,858 16	20,036,066 59	16,610,446 09	58,972 00
Oregon	.....	2,500 00	5,800 00	64 35	.....	.....	.....	8,364 35	5,800 00	88,863 79	50,172 37	.....
Pennsylvania	.....	54,962 00	136,194 47	1,292 07	29 75	192 89	943 18	193,614 36	136,353 98	7,259,004 37	5,961,273 46	73,555 00
Rhode Island	.....	2,875 00	5,747 80	63 64	.....	.....	48 75	8,735 19	5,747 80	277,973 17	222,672 61	.....

E.—*Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.*—Continued.

RECAPITULATION—Continued.

District.	Compensation by salary and commission.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and depositing money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
South Carolina	$144 39	$6,399 43	$12,350 67	$470 02	$19 31	$115 86	$683 85	$20,183 53	$14,395 90	$175,085 81	$105,746 54	$2,908 00
Tennessee	830 75	17,093 75	34,902 38	806 30	61 20	124 55	571 25	54,390 18	35,633 78	920,124 00	636,264 21	50,472 00
Texas	683 60	8,252 75	31,815 10	736 02	78 08	16 07	1,169 00	42,750 62	31,880 11	481,154 54	251,776 75	3,139 00
Utah	.....	2,500 00	4,225 00	33 78	.....	109 90	38 00	6,906 68	4,225 00	76,567 67	31,308 13	.....
Vermont	.....	3,169 15	3,598 04	75 69	.....	6 25	138 05	6,987 18	3,598 04	87,989 26	48,097 15	.....
Virginia	.....	25,500 00	69,807 32	1,168 84	11 88	68 43	485 88	97,042 35	69,814 02	8,267,811 78	7,313,021 13	41,951 50
Washington	.....	2,250 00	3,804 99	6 16	.....	63 14	65 00	6,189 29	3,804 99	46,907 45	20,632 67	.....
West Virginia	.....	7,875 00	12,671 77	332 70	3 60	30	481 62	21,364 99	12,671 77	525,516 65	436,229 35	1,072 00
Wisconsin	.....	12,625 00	28,875 83	592 51	.....	13 03	500 60	42,606 97	28,875 83	3,839,362 62	3,304,472 72	14,681 00
Wyoming	.....	2,000 00	2,350 00	44 76	4 33	.....	89 75	4,488 84	2,350 75	27,739 59	13,299 39	.....
	168,716 46	520,914 39	1,310,092 09	22,919 02	686 76	4,053 90	23,729 66	2,051,112 28	1,407,088 44	136,756,374 40	115,417,747 33	775,087 50

F.—*Statement of amounts paid for engraving and printing stamps and for stamp-paper, &c., for the fiscal year ended June* 30, 1876.

To the Continental Bank Note Company	$111,782 56
To the American Bank Note Company	106,390 96
To the National Bank Note Company	89,226 53
To James M. Willcox & Co	81,538 12
To Joseph R. Carpenter	35,900 17
To the Bureau of Engraving and Printing	32,395 35
To John J. Crooke	4,521 03
To the American Phototype Company	1,928 82
To A. Trochsler	217 58
	463,901 12

Statement of amounts paid for the redemption of internal-revenue stamps during the fiscal year ended June 30, 1876.

For stamps returned	$21,457 74
For stamps destroyed	590 76
	22,048 50

Statement of accounts of the Commissioner of Internal Revenue for internal-revenue stamps for distilled spirits for the fiscal year ended June 30, 1876.

DR.

To amount of stamps in hands of Commissioner June 30, 1875	$19,377,541 00
To amount of stamps received from printers	64,591,160 00
To amount of stamps received for redemption	493 90
To amount of stamps returned by collectors	3,142,533 50
	87,111,728 40

CR.

By amount of stamps sent to collectors	64,842,160 00
By amount of stamps destroyed	272,617 40
By amount of stamps on hand June 30, 1876	21,996,951 00
	87,111,728 40

Statement of accounts of the Commissioner of Internal Revenue for internal-revenue stamps for tobacco, snuff, and cigars, for the fiscal year ended June 30, 1876.

DR.

To amount stamps in hands of Commissioner June 30, 1875	$769,538 82
To amount stamps received from printers	39,165,146 77
To amount stamps returned by collectors	242,190 71
To amount stamps returned for exchange	835 42
To amount stamps returned for redemption	797 16
	40,178,508 88

CR.

By amount stamps sent to collectors	39,294,974 77
By amount stamps destroyed	874,560 59
By amount stamps on hand June 30, 1876	8,973 52
	40,178,508 88

Statement of accounts of the Commissioner of Internal Revenue for internal-revenue special-tax stamps for the fiscal year ended June 30, 1876.

DR.

To amount of stamps in hands of Commissioner June 30, 1875	$4,296,320 00
To amount of stamps received from printers	10,574,750 00
To amount of stamps returned by collectors	566,300 00
	15,437,370 00

CR.

By amount stamps sent to collectors	$10,15(
By amount stamps destroyed	1,30:
By amount stamps on hand June 30, 1876	3,97:
	15,43:

Statement of stamp-agents' accounts adjusted during the fiscal year ended June 3(

Number	
Amount involved	$5,79(

Statement of accounts of the Commissioner of Internal Revenue for internal-reven stamps for the fiscal year ended June 30, 1876.

DR.

To amount stamps in hands of Commissioner June 30, 1875	$1
To amount stamps received from printers	9,97(
To amount stamps returned by collectors	9(
To amount stamps returned for redemption	
	10,06:

CR.

By amount stamps sent to collectors	9,97(
By amount stamps destroyed	9:
By amount stamps on hand June 30, 1876	1
	10,06:

Statement of accounts of the Commissioner of Internal Revenue for internal-revenue d tary and proprietary stamps for the fiscal year ended June 30, 1876.

DR.

To amount stamps received from printers	$6,464
To amount stamps returned by agents	2:
To amount stamps returned for redemption	1(
To amount stamps withheld in exchange	
	6,50:

CR.

By amount cash deposited with United States Treasurer	2,82:
By amount allowed as commissions	16:
By amount stamps sent to agents	3,42:
By amount stamps destroyed	8:
By amount stamps allowed on affidavits of loss	
By amount stamps on hand June 30, 1876	
	6,50:

Statement of accounts of the Commissisioner of Internal Revenue for interna stamped foil wrappers for tobacco for the fiscal year ended June 30, 1876.

DR.

To amount wrappers received from printers	$52:

CR.

By amount wrappers sent to collectors	52:

G.—*Statement showing the amount paid for salaries in the Office of the Commissioner of Internal Revenue; also salaries and expenses of supervisors, agents, and surveyors of distilleries, fees and expenses of gaugers, miscellaneous expenses, counsel-fees, &c., and taxes erroneously assessed and collected refunded during fiscal year ended June 30, 1876.*

Supervisors.	Salary.	Expenses.	Clerk-hire.	Furniture.	Rent.	Total.
Thomas J. Brady	$3,000 00	$2,382 66	$1,849 89	$150 00	$425 00	$7,807 55
George B. Chamberlin	2,078 82	1,661 03	1,847 75	300 25	239 27	6,127 12
L. M. Foulke	3,000 00	1,753 68	3,759 41	10 00	205 00	8,728 09
J. M. Hedrick	2,678 57	1,643 01	693 40	.....	83 40	5,098 38
Lucian Hawley	2,497 25	2,882 20	3,985 44	.....	518 69	9,883 58
P. B. Hunt	3,000 00	2,536 61	3,171 40	.....	375 00	9,083 01
A. C. Matthews	3,000 00	3,426 74	2,240 95	.....	.....	8,667 69
Ferdinand Meyer	3,000 00	2,346 40	2,823 30	.....	675 00	8,844 70
P. W. Perry	750 00	1,528 96	773 63	.....	.....	3,052 59
Simon T. Powell	.....	200 60	.....	.....	.....	200 60
F. D. Sewall	3,000 00	3,633 64	9,896 70	.....	112 50	16,642 84
A. P. Tutton	2,785 71	2,214 32	3,129 91	.....	110 00	8,239 94
	28,790 35	26,209 85	34,171 78	460 25	2,743 86	92,376 09
To this amount add stationery furnished supervisors						957 86
Total						93,333 95

Revenue agents.

Name.	Salary.	Expenses.	Total.
J. N. Beach	$1,048 00	$853 96	$1,901 96
James T. Bryer	924 00	594 35	1,518 35
Charles P. Brown	2,512 00	1,652 12	4,164 12
A. H. Brooks	2,480 00	828 09	3,308 09
A. M. Crane	2,480 00	2,019 77	4,499 77
Myron Coloney	1,896 00	885 77	2,781 77
A. B. Clark	2,009 00	1,672 89	3,681 89
John W. Gregory	95 00	124 97	219 97
William A. Gavett	2,464 00	1,835 79	4,299 79
C. M. Horton	2,055 85	886 27	2,942 12
F. S. Hill	1,860 00	902 90	2,762 90
John T. Hogue	208 00	110 00	318 00
Samuel K. Johnson	130 00	1 52	131 52
T. J. Kinney	732 00	609 06	1,341 06
Joseph T. Long	1,817 00	993 34	2,810 34
Edward Livingston	2,191 00	1,219 48	3,410 48
J. H. Manley	2,432 00	973 65	3,405 65
John Mitchell	2,494 06	651 21	3,145 27
John B. Miller	2,198 00	1,743 02	3,941 02
Edward McLeer	2,504 00	459 85	2,963 85
J. C. Napier	45 00	53 25	98 25
A. Nance	255 00	254 72	509 72
Jasper Packard	762 00	303 16	1,065 16
Zenas Rogers	2,504 00	1,796 43	4,300 43
Frederick Renner	1,122 00	558 82	1,680 82
M. J. Rose	708 00	666 50	1,374 50
A. M. C. Smith	840 00	523,22	1,363 22
J. E. Simpson	2,504 00	1,553 49	4,057 49
William Somerville	799 00	825 29	1,624 29
J. H. Tompkins	1,566 00	682 45	2,248 45
D. P. Upham	210 00	166 95	376 95
James C. Wheeler	2,177 00	1,896 99	4,073 99
Jacob Wagner	1,999 00	2,532 83	4,531 83
T. L. Wilcox	156 00	127 25	283 25
Homer T. Yaryan	3,768 00	929 10	4,697 10
	53,944 91	31,888 46	85,833 37
To this amount add stationery furnished revenue agents			44 99
Total			85,878 36

Surveyors of distilleries.

Salaries	$2,324 50
Expenses	5,730 73
	8,055 23

Fees and expenses of gaugers.

Fees	$768,688 27
Traveling expenses	50,984 85
Total	819,673 12

Salaries of office of Commissioner of Internal Revenue.

Salary		$322,735 01
Miscellaneous expenses:		
Salary	$11,721 25	
Traveling expenses	2,544 59	
Expenses	49,129 06	
Telegrams	2,954 03	
Rent	6,500 00	
Stationery	25,005 44	
Expressage	70,807 07	
		168,661 44
Counsel fees and expenses, and rewards:		
Fees and expenses	13,687 61	
Rewards	24,879 85	
		38,567 46
Total		529,963 91

Taxes erroneously assessed and collected.

Amount	$708,263 75

Statement of fines, penalties, and forfeitures.

Balance on deposit to credit of the Secretary of the Treasury, per last report	$87,547 94
Amount deposited	34,578 90
	122,126 84
Amount disbursed	69,589 18
Balance on deposit to credit Secretary of Treasury, July 1, 1876	52,537 66

Moneys refunded on lands sold for taxes.

Tennessee	$4,128 97
Virginia	3,725 00
Arkansas	3,060 00
	10,913 97

Moneys illegally collected in insurrectionary districts refunded during the fiscal year ended June 30, 1876.

Amount refunded	$57 08

Statement of disbursements of South Carolina free-school-fund commissioner for salaries of teachers, repairs of school-houses, &c.

Amount disbursed	$5,432 66

Moneys refunded under private act of Congress.

Hibben & Co	3,912 16

Moneys refunded, tax on spirits destroyed by fire.

Amount	2,660 34

Statement of certificates received and allowed for drawbacks on merchandise exported, for the fiscal year ended June 30, 1876.

Number of certificates received and allowed	406
Amount allowed	$38,249 87

REPORT OF THE SIXTH AUDITOR.

REPORT

OF

THE AUDITOR OF THE TREASURY FOR THE POST-OFFICE DEPARTMENT.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT,
October 23, 1876.

SIR: I have the honor to submit the following report of the business operations of this office for the fiscal year ended June 30, 1876. My annual report to the Postmaster-General, now in course of preparation, will exhibit in detail the financial transactions of the Post-Office Department during the past fiscal year.

A comparison of the tables of the present report with those contained in the report for the fiscal year ended June 30, 1875, will show a large increase of business in each division.

EXAMINING DIVISION—BENJAMIN LIPPINCOTT, CHIEF OF DIVISION.

This division receives and audits the quarterly accounts-current of all post-offices in the United States. It is divided into four subdivisions, viz: the opening-room, the stamp-rooms, the examining corps proper, and the error-rooms.

1. *The opening-room:* All returns, as soon as received, are opened, and, if found in order according to regulations, are entered on the register, carefully folded and tied, and then forwarded to the stamp-rooms.

The number of quarterly accounts-current received during each quarter of the fiscal year ended June 30, 1876, was as follows:

Third quarter, 1875	36,623
Fourth quarter, 1875	35,821
First quarter, 1876	35,913
Second quarter, 1876	36,384
Total	144,751

Increase over last fiscal, 5,675.

2. *The stamp-rooms:* The quarterly returns received from the opening-room are divided alphabetically among ten stamp-clerks, whose duties consist in comparing the stamp-statements of the postmasters in the accounts current with their own books and the returns made to them from the stamp division of the finance office, whence stamp-orders are issued and receipts for the same received and forwarded to the stamp-clerk. The returns thus approved or corrected are passed to the examiners. All accounts from offices of the first and second classes are passed through the various subdivisions of the office in advance of other returns, so that they may reach the chief of division and his assistants with as little delay as possible.

The number of accounts examined and settled by the stamp-clerks for each quarter of the fiscal year was as follows:

Third quarter, 1875	35,525
Fourth quarter, 1875	35,687
First quarter, 1876	35,669
Second quarter, 1876	36,006
Total	142,887

Increase over last fiscal year, 6,204.

3. *The examining corps proper* is composed of fifteen clerks, among whom the returns received from the stamp-rooms are divided by sections, each comprising several States or parts of States.

The average number to each section is about 2,500. After the examination of the accounts-current and the stamp-account, reviewing and refooting the transcript of mails received, and examining all vouchers belonging to that portion of the work, the balance is drawn on all accounts of the third and fourth classes. The returns thus examined and completed are forwarded to the registering division to be entered upon its books.

The number of accounts examined and sent to the registering division for the fiscal year was as follows:

Third quarter, 1875	35,525
Fourth quarter, 1875	35,687
First quarter, 1876	35,669
Second quarter, 1876	36,006
Total	142,887

Increase over last fiscal year, 6,204.

4. *The error-rooms* contain five clerks, who review and re-examine the error-accounts received from the registering division, and forward to each postmaster a copy of his account as stated by him, and as audited and corrected by the office.

The number of accounts corrected and copied during the fiscal year was as follows:

Third quarter, 1875	4,276
Fourth quarter, 1875	4,100
First quarter, 1876	4,268
Second quarter, 1876	3,994
Total	16,638

Each subdivision reports weekly to the chief of division, and monthly through that officer to the deputy auditor, the progress of the work, so that the exact amount of labor performed by each clerk is clearly ascertained.

All vouchers relative to allowances made by the Post-Office Department for clerk-hire, lights, fuel, rent, stationery, &c., at post-offices of the first and second classes, are forwarded at the commencement of each quarter to the chief of division and his assistants for examination. A statement is then prepared, showing the vouchers received, the amount allowed, and the amount suspended, when found to be in excess of the allowance.

On receipt of the returns from the examiners, these accounts are reviewed, and the amount allowable added, and the balance drawn by the chief of division.

The number of post-offices of the first and second classes which have received allowances for clerk-hire, rent, &c., was 363.

The number of offices of the second class having an allowance for clerk-hire only was 247.

mber of offices having an allowance for clerk-hire to aid in
g the mails (independent of the number above stated) was 625.
mber of offices having an allowance for rent only was 5.
umber of offices of all classes receiving allowances and ap-
: the chief of division, 1,240.
pense-accounts of the offices of the first and second classes
ılarly entered by the chief of division and his assistant on the
egister, and show quarterly the amount of vouchers received,
llowed, and amount suspended, copies of which were forwarded
ostmaster.
ed to the examining division is a corresponding clerk, whose
ists in corresponding with postmasters relative to errors in
unts current, and in making day-book entries, &c.
ount involved in the settlement of the quarterly accounts-cur-
ostmasters during the fiscal year was as follows:

er, 1875	$6,431,379 89
rter, 1875	6,854,821 11
r, 1876	7,145,283 28
rter, 1876	6,701,967 43
	27,133,451 71

e over last year, $1,473,806.97.
ors of the examining division for the last fiscal year have been
pleted. All accounts received in proper form have been exam-
passed to the registering division. At no period has the work
e perfect in all its details. Not only has there been a decided
ent in the preparation of returns by postmasters, particularly
he first and second class offices, but by judicious changes in
the efficiency of the examining corps has been greatly in-

TERING DIVISION—JOSEPH B. WILL, CHIEF OF DIVISION.

n clerks are employed upon this division, who receive from the
g division the quarterly accounts of postmasters of all the post-
the United States, re-examine and register them, placing each
evenue and expenditure under its appropriate head, add and
te the same, and exhibit in the register ending June 30 of each
total amount of receipts and expenditures for the fiscal year.
the fiscal year ended June 30, 1876, the number of accounts
l and amounts involved therein were as follows:

ter, 1875	35,525	$6,431,379 89
rter, 1875	35,687	6,854,821 11
er, 1876	35,669	7,145,283 28
rter, 1876	36,006	6,701,967 43
l	142,887	27,133,451 71
ase over last year	6,204	1,473,806 97

division is also assigned the duty of entering in the change-
epared for the purpose, all changes of postmasters, establish-
establishment, discontinuance, and change of name of post-
ported from appointment office. The number thus entered
e fiscal year was as follows:

ter, 1875	2,306
rter, 1875	2,459
er, 1876	3,032
rter, 1876	2,636
l	10,433

se from last fiscal year, 228.

The work of this division is fully up to the requirements of the office.

BOOK-KEEPING DIVISION—JAMES T. SMITH, CHIEF OF DIVISION.

To this division is assigned the duty of keeping the ledger-accounts of the Department, embracing those of postmasters, late postmasters, contractors, late contractors, and those of a general, special, and miscellaneous character.

Sixteen clerks are employed, as follows, viz: Ten book-keepers of postmasters' accounts; three book-keepers of contractors' accounts; one clerk in charge of cash-book, warrant-register, and ledger of warrants and deposits; one assistant chief, who is also disbursing-clerk, in charge of stamp-journal, transfer-journal, and deposit-book; he also makes all entries in the day-books based on reports signed by the Auditor, and performs other miscellaneous duties. The chief of the division has general supervision, and also keeps the accounts with the several appropriations, receipts and expenditures of the Department, Treasurer of the United States, Executive Departments for official stamps, foreign governments, special agents, consuls acting as foreign mail-agents, &c., and prepares and records all requisitions on the Treasury for the service of the Post-Office Department.

The auxiliary books from which postings are made quarterly are as follows: Thirteen registers of postmasters' quarterly returns, 43 pay-books, (contractors' accounts,) 10 journals, 1 register of warrants, 3 registers of Postmaster-General's drafts, 1 stamp-journal, 1 cash-book, 1 deposit-book, 1 register of Auditor's drafts, 1 transfer-journal, 1 money-order transfer-book, 12 registers of mail-messenger and special mail-service accounts, 1 route and other agents' book, 1 letter-carriers' book, 1 special agents' fare-book, 12 reports of transportation, collections, fines, and deductions; total, 103 books.

Postmasters' accounts of the first, second, and third classes, and all contractors' accounts, are balanced quarterly; all others at the close of the fiscal year.

Although a new series of ledgers, 66 in number, have been opened during the year, the work of the division is fully up to the requirements of the office.

The following tabular statements show the number of accounts assigned to each book-keeper, and, in part, the work performed in the preparation of auxiliary books in charge of this division.

Ledgers of mail-contractors' accounts.

Number of section.	States.	Number of ledgers.	Current accounts.	Day-book entries journalized.	Accounts journalized from transportation-sheets.
1	Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Delaware, West Virginia, and Virginia	4	1,982	2,173	2,41
2	Maryland, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, Louisiana, Texas, Arkansas, Tennessee, Illinois, Indiana, and Wisconsin	4	2,226	2,626	3,4
3	Ohio, Kansas, Michigan, Kentucky, Iowa, Missouri, Minnesota, California, Oregon, Nebraska, Nevada, and the Territories	4	2,052	2,700	3,1
	Total	12	6,260	7,499	*2,9
	Increase over last fiscal year	....	122	.....	.....
	Decrease from last fiscal year	....	.....	4,972	27,0

* This item shows the number of accounts journalized after July 1, 1876, for the second quarter 187
Postings are now made directly from the transportation-sheets, bound in book-form.

Ledgers of postmasters' accounts.

Number of section.	States.	Number of ledgers.	Current accounts.	Late accounts.
1	Maine, New Hampshire, Vermont, Massachusetts, Connecticut, Rhode Island, and Mississippi	5	3,656	254
2	New York and New Jersey	5	3,495	262
3	Pennsylvania, Delaware, Maryland, and District of Columbia	5	3,893	389
4	Virginia, West Virginia, North Carolina, and South Carolina	5	3,861	405
5	Alabama, Georgia, Arkansas, Texas, Louisiana, and Florida	5	3,693	626
6	Missouri, Kentucky, and Tennessee	6	3,738	484
7	Ohio and Iowa	5	3,589	478
8	Indiana and Illinois	5	3,409	522
9	Michigan, Wisconsin, and Kansas	6	3,580	481
10	California, Minnesota, Nevada, Nebraska, Oregon, Colorado, and Territories	4	3,581	530
	Total	51	36,495	4,431
	Increase over last fiscal year	10	379	.....
	Decrease from last fiscal year	....	.....	2,467

Number of entries in stamp-journal	4,158
Number of entries in day-books	4,366
Number of entries in deposit-book	5,663
Number of entries in cash-book	4,154
Number of entries in transfer-journal	7,011
Total	25,352
Decrease from last fiscal year	3,795
Warrants issued by Postmaster-General, and countersigned by the Auditor, registered during the fiscal year	13,456
Increase over last fiscal year	1,078

STATING DIVISION—WILLIAM H. GUNNISON, CHIEF OF DIVISION.

This division has charge of the general postal accounts of postmasters, and those of late postmasters until fully stated. For the first four months of the fiscal year there were sixteen clerks employed, having an average of 3,749 accounts assigned to each. For the remaining eight months there were eighteen clerks, with an average of 3,332 accounts each. One clerk, additional, was employed in keeping the record of statements of accounts received from "presidential" offices each quarter, in preparing circulars of instruction to postmasters, and in other miscellaneous duties. The chief of the division has the general supervision of the division, the correspondence on the presidential accounts and on special cases referred to him by the Auditor.

Special attention has been given to accounts of the postmasters at presidential offices, from which most of the postal revenue is derived, restating them from the earliest records made in the office, by comparing the quarterly statements rendered by the postmasters with the accounts as stated in this office, investigating the differences, and certifying the postmasters of the results, for their use in making payments and in rendering their statements for succeeding quarters. By this system delinquencies are promptly ascertained and the proper steps taken for securing amounts due the United States which have not been accounted for as required by the postal regulations. These accounts are also compared with the ledgers and balanced each quarter.

The same system was applied to the general postal accounts of post-

masters at offices of the fourth class, when they showed important debit balances, stated from the ledgers each quarter, or when collection orders were received from the pay division, which showed that the postmasters had not paid amounts due the United States on demand of the contractors.

The total of the balances due the United States on statements of accounts sent to postmasters, with special instructions requiring them to include the amounts in their next payments, averaged over $50,000 for each quarter of the fiscal year.

The items of the remaining accounts of the fourth class were stated each quarter as soon as they could be obtained from the ledgers. The accounts were also balanced with the ledgers to date of June 30, 1875, and statements thereof, with special instructions, requiring payment of all balances of $1 or more, were sent to the postmasters within the ensuing five months.

The accounts of *late* postmasters have been revised monthly, in order to secure the earliest possible adjustment; and all such accounts have recently been stated to the latest dates practicable.

The number of general accounts in charge of the division for the fiscal year was 59,984, an increase of 1,055 over the number reported for the previous year. The force employed has been barely sufficient to do the work, which requires constant attention and labor, allowing very little time for the thorough investigation which is desirable.

The condition of the work of the division is satisfactory. The following statements show the details:

Statement of the number of general postal accounts of postmasters, the increase in the number, and the classification of the offices, for the fiscal year ended June 30, 1876.

Number of section.	States and Territories.	Presidential offices.					Fourth class.					Number of accounts in each State and Territory.	Increase in each State and Territory.	Number of accounts in each section.	Increase in each section.
		Draft.	Collection.	Deposit.	Total.	Increase.	Collection.	Deposit.	Special.	Total.	Increase.				
	Maine	3	24	1	28	0	750	88	11	849	8	877	8		
	Vermont	5	15	1	21	0	408	48	14	470	4	491	4		
	Massachusetts	4	79	18	101	1	509	96	19	624	5	725	6		
1	Total	12	118	20	150	1	1,667	232	44	1,943	17	.....	..	2,09	18
	New York (A to Q)	14	99	21	134	2	1,304	333	250	1,887	13	2,021	15		
2	Total	14	99	21	134	2	1,304	333	250	1,887	13	2,296	35	2,02	15
	Pennsylvania (A to Q)	3	88	3	94	*1	2,039	147	16	2,202	36	.....	...		
3	Total	3	88	3	94	*1	2,039	147	16	2,202	36	.....	...	2,29	35
	Wisconsin	2	54	0	56	0	1,083	76	33	1,192	14	1,248	14		
	West Virginia	1	9	0	10	0	737	29	9	775	36	785	36		
4	Total	3	63	0	66	0	1,820	105	42	1,967	50	.....	....	2,03	50
	North Carolina	1	12	0	13	0	1,077	48	25	1,150	90	1,163	90		
	Georgia	2	22	0	24	0	683	35	28	746	42	770	42		
	Dakota	0	2	0	2	0	142	0	7	149	15	151	15		
5	Total	3	36	0	39	0	1,902	83	60	2,045	147	.	..	2,08	147
	Kansas	1	36	1	38	0	979	69	18	1,066	42	1,104	42		
	Minnesota	2	20	1	23	0	737	38	35	810	19	833	19		
	Colorado	1	9	2	12	3	165	21	13	199	24	211	27		
6	Total	4	65	4	73	3	1,881	128	66	2,075	85	....	...	2,14	88

* Decrease.

Statement of the number of general postal accounts of postmasters, &c.—Continued.

Number of section.	States and Territories.	Presidential offices.					Fourth class.					Number of accounts in each State and Territory.	Increase in each State and Territory.	Number of accounts in each section.	Increase in each section.
		Draft.	Collection.	Deposit.	Total.	Increase.	Collection.	Deposit.	Special.	Total.	Increase.				
	Ohio	10	97	6	113	1	1,934	144	53	2,131	25	2,244	26		
7	Total	10	97	6	113	1	1,934	144	53	2,131	25	.....	....	2,244	26
	Illinois	3	132	3	138	2	1,643	55	63	1,761	19	1,899	21		
	Delaware	0	6	0	6	0	94	2	0	96	1	102	1		
	District of Columbia	0	0	2	2	0	4	0	0	4	0	6	....		
8	Total	3	138	5	146	2	1,741	57	63	1,861	20	.....	....	2,007	22
	Missouri	0	45	1	46	0	1,359	57	61	1,477	*7	1,523	*7		
	New Hampshire	3	14	6	23	0	355	51	9	415	1	438	1		
9	Total	3	59	7	69	0	1,714	108	70	1,892	*6	.....	....	1,961	*6
	Kentucky	2	25	1	28	0	977	57	60	1,094	45	1,122	45		
	Pennsylvania, (R to Z)	4	32	1	37	0	763	60	4	827	9	864	9		
10	Total	6	57	2	65	0	1,740	117	64	1,921	54	.....	....	1,986	54
	Virginia	1	21	2	24	0	1,318	55	46	1,419	40	1,443	40		
	Rhode Island	1	6	4	11	0	77	13	4	94	1	105	1		
	Connecticut	2	34	9	45	1	311	67	24	402	11	447	12		
11	Total	4	61	15	80	1	1,706	135	74	1,915	52	.....	....	1,995	53
	Indiana	5	61	2	68	1	1,351	68	50	1,469	31	1,537	32		
	South Carolina	0	11	2	13	0	475	11	5	491	36	504	36		
12	Total	5	72	4	81	1	1,826	79	55	1,960	67	.....	....	2,041	68
	Arizona	0	3	0	3	0	37	0	1	38	*2	41	*2		
	Iowa	9	71	4	84	4	1,206	75	11	1,292	12	1,376	16		
	Mississippi	0	18	3	21	0	516	35	7	558	18	579	18		
13	Total	9	92	7	108	4	1,759	110	19	1,888	28	.....	....	1,996	32
	Arkansas	0	7	2	9	0	615	56	14	685	44	694	44		
	Florida	1	2	3	6	0	207	6	5	218	20	224	20		
	Tennessee	3	15	1	19	0	938	74	31	1,063	47	1,082	47		
4	Total	4	24	6	34	0	1,760	136	70	1,966	111	.....	...	2,000	111
	Michigan	10	57	3	70	0	1,027	62	73	1,162	24	1,232	24		
	Maryland	1	11	2	14	0	552	42	11	605	0	619	0		
	Montana	0	4	0	4	0	86	0	4	90	*4	94	*4		
	Total	11	72	5	88	0	1,665	104	88	1,857	20	.....	....	1,945	20
	New Jersey	1	46	0	47	1	519	68	21	608	*3	655	*2		
	Nebraska	1	11	3	15	1	529	27	13	569	*1	584	0		
	Nevada	0	7	2	9	0	64	16	3	83	3	92	3		
	Alaska	0	0	0	0	0	0	2	0	2	*1	2	*1		
	Idaho	0	3	0	3	1	66	1	2	69	1	72	2		
	New Mexico	0	3	0	3	0	66	1	1	68	1	71	1		
	Utah	0	2	1	3	0	156	7	6	169	*25	172	*25		
	Washington	0	3	0	3	0	129	5	11	145	*7	148	*7		
	Wyoming	0	0	3	3	0	23	17	2	42	5	45	5		
	Total	2	75	9	86	3	1,552	144	59	1,755	*27	.....	...	1,841	*24
	New York, (R to Z)	4	36	8	48	1	612	121	33	766	14	814	15		
	Alabama	3	13	1	17	0	712	52	16	780	14	797	14		
	Oregon	0	6	0	6	0	265	14	8	287	21	293	21		
	Total	7	55	9	71	1	1,589	187	57	1,833	49	.....	....	1,904	50
	California	0	24	11	35	3	563	118	46	727	26	762	29		
	Louisiana	1	5	0	6	0	316	15	9	340	12	346	12		
	Texas	2	28	0	30	0	781	59	42	882	50	912	50		
	Total	3	57	11	71	3	1,660	192	97	1,949	88	.....	...	2,020	91
	Total	....	....	....	....	....	.....	.....	....	.....	....	.....	....	36,615	850

* Decrease.

Number of general postal accounts, first, second, and third classes	1,
Number of general postal accounts, fourth class	35,
Whole number of general postal accounts for the fiscal year	36,
Increase in the number of general postal accounts of the first, second, and third classes	
Increase in the number of general postal accounts of the fourth class	
Increase in the whole number during the fiscal year	

Statement showing the number of changes of offices and postmasters during the fiscal ended June 30, 1876.

	Quarter ending—				
	September 30, 1875.	December 31, 1875.	March 31, 1876.	June 30, 1876.	
Offices established	435	277	361	444	
Offices re-established	107	100	136	138	
Offices discontinued	287	292	332	237	
New bonds of postmasters	338	191	186	396	
Miscellaneous changes of postmasters	1,791	1,833	,240	1,727	
Total number of changes	2,958	2,693	3,255	2,942	1
Decrease in the number of changes from previous year					

Statement showing the condition of general postal accounts of late postmasters for the year ended June 30, 1876.

	Quarter ending—				Total
	September 30, 1875.	December 31, 1875.	March 31, 1876.	June 30, 1876.	
Accounts of late postmasters adjusted	5,924	4,835	3,059	2,175	1
Accounts of late postmasters unadjusted					
Whole number of accounts of late postmasters					2
Increase in number of late accounts over last year					
Increase in number of late accounts adjusted over last year					3
Decrease in number of late accounts unadjusted from last year					2,9

Statement of miscellaneous business.

Correspondence, &c.	Quarter ending—				Total.
	September 30, 1875.	December 31, 1875.	March 31, 1876.	June 30, 1876.	
Letters received	1,090	748	498	716	3,052
Letters written	362	242	313	491	1,408
Statements of general postal accounts received	1,254	1,521	1,611	1,637	6,023
Circulars prepared	3,422	5,293	3,338	3,026	15,079
Vouchers filed	2,660	5,610	5,135	5,073	18,478
Unpaid collection orders received and filed	4,024	4,452	3,504	2,841	14,821
Offices supplied with blanks	67	57	94	89	307

Amounts collected by draft on Presidential accounts—special cases—for the fiscal year ended June 30, 1876.

Quarter ended September 30, 1875	$3,863 29
Quarter ended December 31, 1875	33,963 00
Quarter ended March 31, 1876	5,120 82
Quarter ended June 30, 1876	29,753 89
Total for the fiscal year	72,701 00

COLLECTING DIVISION—EDWARD J. EVANS, CHIEF OF DIVISION.

To this division is assigned the collection of balances due from all postmasters, late postmasters, and contractors; also the payment of all balances due to late and present postmasters, and the adjustment and final settlement of postal accounts. The average number of clerks is twenty, and the work of the division is apportioned as follows:

On correspondence, 4.—Their duty is to insure, as far as possible, the collection of all moneys due to the United States on postal and contractors' accounts, to examine the same carefully, and explain by letter, when necessary, the correctness of the balances due thereon, and to submit for suit or criminal proceedings accounts of defaulting postmasters and contractors.

On drafts and reports, 2.—Their duties are to locate and issue drafts for the collection of balances due by postmasters and contractors, to record the same in draft-registers, and report to the Post-Office Department, for payment, all balances due to late postmasters, and record the same.

On changes, 1.—His duties are to record all changes of postmasters reported to this office from the Post-Office Department, to enter and file drafts paid, to record all accounts of late postmasters in the book of balances, and to state the final action thereon.

On letter-books, 2.—Their duty is to transcribe into their respective books all letters written by the several divisions of the office, and transmit the same, together with all circulars relating to postmasters' accounts.

On miscellaneous, 1.—His duties are to examine and compare with the ledgers all accounts of late postmasters, and close as "uncollectible," or by "suspense," all accounts so designated, and to assist in the preparation of the annual report to the Postmaster-General, and other duties of a miscellaneous character.

On copying, 8.—Their duties are to copy and revise all accounts of postmasters and others; to transmit in their respective circulars all accounts of late postmasters; to copy changes of postmasters; to prepare salary-books of the several post-offices, and to furnish a large portion of the material for the United States Official Register.

On suits, 2.—Their duties are to prepare for suit all cases of defaulting postmasters and contractors. All accounts reported by the corre-

sponding clerks have been prepared for suit and transmitted to th
partment of Justice, and all accounts of fees of attorneys, mar
and clerks submitted for settlement have been examined and rep
for payment.

The work of this division is in a highly satisfactory condition.

The regulation of the Department, requiring current business
dispatched on the day received, is duly observed by this division.

I refer to the following tables for a more detailed statement o
work performed by the division during the fiscal year ended Ju
1876:

Accounts of postmasters and contractors.

	Number.	A
Accounts of postmasters becoming late during the period from July 1, 1874, to June 30, 1875	15,263	$20
Accounts of postmasters becoming late during the fiscal year:		
Quarter ended September 30, 1875	2,102	4
Quarter ended December 31, 1875	2,276	4
Quarter ended March 31, 1876	2,685	5
Quarter ended June 30, 1876	2,434	4
Total	24,760	40
Increase from last fiscal year	360	6
Drafts issued on late and present postmasters during the fiscal year:		
Quarter ended September 30, 1875	912	7
Quarter ended December 31, 1875	786	51
Quarter ended March 31, 1876	898	5
Quarter ended June 30, 1876	643	5
Total	3,239	24
Increase from last fiscal year	522	.....
Decrease from last fiscal year	.....	2
Accounts of contractors received from the pay-division upon which drafts were issued:		
Quarter ended September 30, 1875	8	3
Quarter ended December 31, 1875	25	2
Quarter ended March 31, 1876	70	74
Quarter ended June 30, 1876	79	12
Total	182	89
Increase from last fiscal year	130	82
Amount collected by drafts during the fiscal year	.....	20
Increase from last fiscal year	.....	10
Accounts showing balances due late and present postmasters, and reported to the Post-Office Department for payment:		
Quarter ended September 30, 1875	1,480	8
Quarter ended December 31, 1875	1,276	8
Quarter ended March 31, 1876	629	2
Quarter ended June 30, 1876	171	
Total	3,556	19
Increase from last fiscal year	1,803	12
Accounts of late postmasters and contractors submitted for suit during the fiscal year:		
Quarter ended September 30, 1875	24	
Quarter ended December 31, 1875	14	
Quarter ended March 31, 1876	15	
Quarter ended June 30, 1876	33	4
Total	86	7
Increase from last fiscal year	.....	2
Decrease from last fiscal year	30	.....
Amount of collections on judgments, fines, &c., including interest, during the fiscal year	.....	3
Increase from last fiscal year	.....	

Account of postmasters and contractors—Continued.

	Number.	Amount.
Accounts of late postmasters, showing balances due the United States, and found uncollectible, during the fiscal year:		
Quarter ended September 30, 1875	35	1,575 00
Quarter ended December 31, 1875	3	160 07
Quarter ended March 31, 1876	4	5,211 48
Quarter ended June 30, 1876	1	347 50
Total	43	7,283 05
Increase from last fiscal year		4,508 31
Decrease from last fiscal year	16	
Accounts of late postmasters, showing balances in their favor, closed by "suspense," during the fiscal year:		
Quarter ended September 30, 1875	96	641 05
Quarter ended December 31, 1875	6	142 08
Quarter ended March 31, 1876	39	352 24
Quarter ended June 30, 1876	127	83 49
Total	268	1,218 86
Decrease from last fiscal year	3,223	12,209 15
Accounts of late postmasters, showing balances due the United States, closed by "suspense," during the fiscal year:		
Quarter ended September 30, 1875	103	885 49
Quarter ended December 31, 1875	36	418 02
Quarter ended March 31, 1876	41	264 34
Quarter ended June 30, 1876	278	2,247 96
Total	458	3,815 81
Increase from last fiscal year		3,201 79
Decrease from last fiscal year	296	
Amount received in money, (by letter,) drafts, and money-orders in favor of the Department, from late and present postmasters, which has been returned or deposited to their credit for the fiscal year:		
Quarter ended September 30, 1875	141	$1,108 86
Quarter ended December 31, 1875	103	1,579 61
Quarter ended March 31, 1876	108	1,413 08
Quarter ended June 30, 1876	105	1,223 56
Total	457	5,325 11
Accounts of late postmasters closed by "compromise," during the fiscal year:		
Quarter ended September 30, 1875	3	2,732 78
Quarter ended December 31, 1875	0	0
Quarter ended March 31, 1876	0	0
Quarter ended June 30, 1876	0	0
Total	3	2,732 78

Letters written to postmasters and others during the fiscal year:	
Quarter ended September 30, 1875	1,881
Quarter ended December 31, 1875	2,017
Quarter ended March 31, 1876	2,141
Quarter ended June 30, 1876	1,823
Total	7,862
Increase from last fiscal year	596
Accounts copied during the fiscal year:	
Quarter ended September 30,1875	6,805
Quarter ended December 31, 1875	6,904
Quarter ended March 31, 1876	4,885
Quarter ended June 30, 1876	3,845
Total	22,439
Decrease from last fiscal year	182

Number of pages of draft-register recorded during the fiscal year:	
Quarter ended September 30, 1875	
Quarter ended December 31, 1875	
Quarter ended March 31, 1876	
Quarter ended June 30, 1876	
Total	
Decrease from last fiscal year	
Number of pages of letter-press copies made during the fiscal year.	
Quarter ended September 30, 1875	3
Quarter ended December 31, 1875	3
Quarter ended March 31, 1875	4
Quarter ended June 30, 1876	3
Total	14
Increase from last fiscal year	2
Number of pages of changes, bonds, and commissions copied during the fiscal year	
Quarter ended September 30, 1875	
Quarter ended December 31, 1875	
Quarter ended March 31, 1876	
Quarter ended June 30, 1876	
Total	3
Increase from last fiscal year	
Number of pages of letter-books recorded during the fiscal year:	
Quarter ended September 30, 1875	1
Quarter ended December 31, 1875	1
Quarter ended March 31, 1876	1
Quarter ended June 30, 1876	1
Total	6
Decrease from last fiscal year	
Letters received during the fiscal year:	
Quarter ended September 30, 1875	85
Quarter ended December 31, 1875	88
Quarter ended March 31, 1876	89
Quarter ended June 30, 1876	88
Total	350
Increase from last fiscal year	29
Letters sent during the fiscal year:	
Quarter ended September 30, 1875	57,
Quarter ended December 31, 1875	48,
Quarter ended March 31, 1876	46,
Quarter ended June 30, 1876	44,
Total	196,
Decrease from last fiscal year	10,
Letters recorded during the last fiscal year:	
Quarter ended September 30, 1875	2,
Quarter ended December 31, 1875	2,
Quarter ended March 31, 1876	2,
Quarter ended June 30, 1876	3,
Total	11,
Decrease from last fiscal year	

Number of changes of postmasters during the fiscal year:	
Quarter ended September 30, 1875	160
Quarter ended December 31, 1875	171
Quarter ended March 31, 1876	185
Quarter ended June 30, 1876	172
Total	688
Decrease from last fiscal year	322
Number of pages of "balance-book" recorded during the fiscal year:	
Quarter ended September 30, 1875	86
Quarter ended December 31, 1875	88
Quarter ended March 31, 1876	105
Quarter ended June 30, 1876	90
Total	369
Decrease from last fiscal year	818
Number of circulars addressed and transmitted during the fiscal year:	
Quarter ended September 30, 1875	14,542
Quarter ended December 31, 1875	15,168
Quarter ended March 31, 1876	19,519
Quarter ended June 30, 1876	13,804
Total	63,033
Increase from last fiscal year	14,611
Number of pages of United States Official Register prepared during the fiscal year	3,468

FOREIGN-MAIL DIVISION—ROBERT S. WIDDICOMBE, CHIEF OF DIVISION.

This division has charge of the postal accounts with foreign governments, and the accounts with steamship companies for ocean transportation of the mails.

The treaty concerning the formation of a General Postal Union, concluded at Berne, October 9, 1874, went into effect July 1, 1875, with the exception of France, which came into the Union January 1, 1876.

The detailed regulations for the execution of the treaty and the formation of the accounts necessitated the preparation of new books for the registration of the various accounts, new forms of blanks, &c., and a thorough change in the method of auditing the accounts.

The number of accounts has increased and the amount involved has diminished, yet the actual clerical labor required in the settlement of these accounts has been greater than during the previous fiscal year.

The work of the division under the treaty, and also its general work, is now in good condition, fully up to the requirements of the office.

Number of accounts of each country settled during the fiscal year, and amounts involved.

Name of country.	No.	Amount.
The United Kingdom of Great Britain and Ireland	3	$669,618 58
Empire of Germany	3	295,4 2 87
Kingdom of Belgium	4	21,456 68
Kingdom of Netherlands	3	7,440 87
Confederation of Switzerland	3	13,808 35
Kingdom of Italy	4	36,894 50
Kingdom of Denmark for extra national postage	2	926 16
Kingdom of Sweden	4	34,442 91
Kingdom of Norway	4	22,005 27
Republic of France	4	25,398 80
Kingdom of Spain	2	3 57
Total	36	1,157,488 56
Decrease from last fiscal year	4	876,776 31

Number of duplicates registered during the fiscal year.

Received from—	Quarter ended—				Sent to—	Quarter ended—			
	September 30, 1875.	December 31, 1875.	March 31, 1876.	June 30, 1876.		September 30, 1875.	December 31, 1875.	March 31, 1876.	June 30,
The United Kingdom	.....	.....	.....	.....	The United Kingdom	362	384	320	2
German Empire	.....	.....	.....	.....	German Empire	251	216	237	2
Belgium	.....	.....	.....	.....	Belgium	157	127	101	1
Netherlands	.....	.....	.....	.....	Netherlands	55	56	56	
Denmark	.....	.....	.....	.....	Denmark	57	52	51	
France	91	119	.....	.....	France	102	106	101	1
Norway	.....	.....	.....	.....	Norway	56	50	54	
Sweden	.....	.....	.....	.....	Sweden	57	52	51	
Italy	.....	.....	.....	.....	Italy	41	50	52	
West Indies, &c	149	140	161	167	Spain	.....	.....	49	
Nova Scotia	24	15	.....	.....	West Indies, &c	146	150	134	1
Switzerland	.....	.....	.....	.....	Nova Scotia	91	42	31	
					Switzerland	52	51	41	
Total	264	274	161	167	Total	1,427	1,336	1,278	1,2
Increase over last fiscal year	.....	.....	.....	.....	Increase over last fiscal year	124	.....	144	
Decrease from last fiscal year	1,049	951	1,030	1,228	Decrease from last fiscal year	.....	8	.....	.....

Total number of duplicates registered, 6,190; total decrease from last fiscal year, 3,979.

Balances due foreign governments on settlement of accounts for the quarters named, togeth with the cost in currency.

To—	Quarter ended—	Amount
United Kingdom of Great Britain and Ireland	Dec. 31, 1874	$6,666
	Mar. 31, 1875	5,860
	June 30, 1875	3,520
Total	.....	16,047
Costing in currency	.....	17,061
Empire of Germany	Mar. 31, 1875	13,718
	June 30, 1875	12,224
Total	.....	25,943
Costing in currency	.....	30,646
Belgium	Mar. 31, 1875	2,249
	June 30, 1875	2,011
	Dec. 31, 1875	3,827
Total	.....	8,088
Costing in currency	.....	9,228
Denmark	Mar. 31, 1875	574
	June 30, 1875	212
Total	.....	786
Costing in currency	.....	948
Sweden	Mar. 31, 1875	4,506
	June 30, 1875	3,457
Total	.....	7,963
Costing in currency	.....	10,114

Balances due foreign governments on settlement of accounts, &c.—Continued.

To—	Quarter ended—	Amount.
Norway	Mar. 31, 1875	$1,464 29
	June 30, 1875	1,025 04
Total		2,489 33
Costing in currency		2,973 40
Spain	Dec. 31, 1875	31
Aggregate amount reported		61,319 26
Costing in currency		70,974 25

The following amounts have been paid by the governments named:

By—	Quarter ended—	Amount.
Switzerland	Dec. 31, 1874	$2,334 03
	Mar. 31, 1875	2,176 52
	June 30, 1875	1,900 69
	Sept. 30, 1875	21 11
	Dec. 31, 1875	24 73
Total		6,457 08
Netherlands	June 30, 1875	1,170 12
	Sept. 30, 1875	12 74
	Dec. 31, 1875	14 00
Total		1,196 86
Italy	Dec. 31, 1874	1,511 18
	Mar. 31, 1875	1,802 39
	June 30, 1875	1,405 74
	Sept. 30, 1875	16 26
	Dec. 31, 1875	19 36
Total		4,754 93
Belgium	Sept. 30, 1875	57 58
Total		57 58
Empire of Germany	Sept. 30, 1875	451 49
Total		451 49
Sweden	Sept. 30, 1875	10 36
	Dec. 31, 1875	12 15
Total		22 51
Norway	Sept. 30, 1875	119 34
	Dec. 31, 1875	12 17
Total		131 51
Spain	Sept. 30, 1875	1 91
Total		1 91
France	Mar. 31, 1875	4,622 58
	June 30, 1875	4,538 03
	Sept. 30, 1875	4,776 10
	Dec. 31, 1875	3,993 24
Total		17,929 95
Total amount received in gold		31,003 82

Number of reports of ocean postages to the Postmaster-General, and amou

In third quarter, 1875.			In fourth quarter, 1875.			In first quarter, 1876.			In seco
No. of reports.	Amount in gold.	Amount in currency.	No. of reports.	Amount in gold.	Amount in currency.	No. of reports.	Amount in gold.	Amount in currency.	No. of reports.
1	$8,695 05	$10,688 97	1	$8,029 58	$10,124 34	1	$10,633 01	$11,975 43	1
1	6,161 61	7,718 66	1	8,040 55	9,931 91	1	9,036 87	10,077 79	1
1	6,067 45	7,693 63	1	5,473 50	6,919 84	1	7,098 18	7,994 33	1
1	6,333 73	7,431 53	1	5,728 07	6,797 19	1	5,455 56	6,123 56	1
1	.....	4,535 16	1	.....	4,335 48	1	4,896 07	5,514 20	1
1	2,641 12	3,312 98	1	.....	3,281 16	1	.....	4,101 53	1
1	2,326 99	3,050 15	1	2,508 49	3,151 37	1	.....	3,519 75	1
1	.....	2,824 64	1	1,956 59	2,444 96	1	.....	2,531 23	1
1	.....	1,534 96	1	.....	1,393 28	1	.....	1,745 06	1
1	.....	1,393 28	1	.....	1,382 70	1	.....	1,149 06	1
1	763 01	872 69	1	1,101 17	1,271 36	1	.....	1,310 55	1
1	546 64	699 46	1	780 76	881 27	1	1,027 07	1,156 74	1
1	484 70	558 62	1	612 22	784 34	1	863 18	968 91	1
1	476 66	491 01	1	.....	478 68	1	681 77	767 84	1
1	.....	475 13	1	.....	475 13	1	.....	491 86	1
1	.....	266 80	1	433 73	437 61	1	.....	467 62	1
1	.....	224 16	1	.....	426 68	1	425 32	430 06	1
1	.....	185 40	1	.....	369 33	1	.....	315 52	1
1	.....	162 38	1	.....	305 98	1	267 42	301 18	1
1	.....	156 72	1	.....	222 11	1	.....	236 20	1
1	.....	136 30	1	.....	200 15	1	.....	219 90	1
1	.....	133 09	1	.....	181 00	1	.....	198 10	1
1	.....	117 66	1	.....	169 48	1	.....	183 10	1
1	.....	96 86	1	.....	162 38	1	.....	149 08	1
1	.....	63 98	1	.....	159 32	1	.....	125 64	1
1	.....	61 96	1	.....	141 12	1	.....	109 52	1
1	.....	48 10	1	.....	71 56	1	.....	75 56	1
1	.....	32 21	1	.....	63 98	1	.....	49 92	1
1	.....	28 63	1	.....	53 25	1	.....	21 48	1
1	.....	17 28	1	.....	49 82	1	.....	7 24	1
1	5 00	5 70	1	.....	37 76	1	.....	7 03	1
1	.....	1 65	1	.....	36 92	1	.....	6 78	1
....	.....	.....	1	.....	27 75	1	3 58	4 03	....
....	.....	.....	1	.....	21 10	....	.....	.....	....
....	.....	.....	1	.....	18 34	....	.....	.....	....
....	.....	.....	1	.....	5 52	....	.....	.....	....
....	.....	.....	1	.....	3 13	....	.....	.....	....
....	.....	.....	1	.....	1 58	....	.....	.....	....
....	.....	.....	1	1 11	1 27	....	.....	.....	....
32	34,501 96	55,019 75	39	34,665 77	56,820 15	33	40,388 03	62,335 80	32

Total number of reports made.....
Decrease from last fiscal year.....
Total amount in gold.....
Total amount in currency.....
Decrease from last fiscal year.....

PAY DIVISION—R. F. CROWELL, CHIEF OF DIVISIO

This division makes collections quarterly from all collecti the line of mail-routes of balances due the United States, and reports for payment all accounts for the transportation whether carried by ocean steamers, railroads, steamboats, tractor, special mail-carrier, or mail-messenger; the accoun intendents and assistant superintendents of the railway po railway postal clerks, route-agents, mail-route messengers agents, and all accounts arising under appropriations for m tions and special agents, free-delivery system, postage-sta cards, envelopes, postmarking and canceling stamps, post wrapping-paper, twine, mail-bags, mail locks and keys, eng printing drafts and warrants, advertising, fees of United S neys, marshals, and clerks in suits on postal matters, and m accounts.

All orders issued by the Postmaster-General through the contract office, originating a new account or affecting an old one, are carefully examined and verified.

The accounts of failing bidders and failing contractors (who may be found liable for damages) are stated for collection by suit or otherwise.

This division has also the passing and registering of all drafts and the passing of all warrants for the payment of accounts, and the custody of the archives of the office.

Reference is made to the following tabular statement, showing quarterly the number and amount of collections made, the number and amount of accounts adjusted and reported, drafts passed and registered, warrants passed and vouchers filed during the fiscal year ended June 30, 1876.

	Number.	Amount.
Accounts of mail-contractors settled during the fiscal year ended June 30, 1876:		
In the quarter ended September 30, 1875	8,865	$3,639,862 85
In the quarter ended December 31, 1875	8,896	3,854,852 94
In the quarter ended March 31, 1876	8,903	3,791,558 82
In the quarter ended June 30, 1876	8,937	3,780,819 20
Total	35,601	15,067,093 81
Increase over last fiscal year	3,188	820,313 24
Collection orders sent to contractors and amounts paid thereon by postmasters during the fiscal year:		
In the quarter ended September 30, 1875	31,343	940,487 47
In the quarter ended December 31, 1875	31,639	1,161,592 26
In the quarter ended March 31, 1876	31,846	1,210,053 38
In the quarter ended June 30, 1876	31,920	1,061,003 15
Total	126,748	4,373,136 26
Increase over last fiscal year	10,194	.....
Decrease from last fiscal year	.....	24,008 58
Accounts of ocean-mail and consular-postal service settled during the fiscal year:		
In the quarter ended September 30, 1875	55	221,532 60
In the quarter ended December 31, 1875	52	189,101 45
In the quarter ended March 31, 1876	35	165,362 11
In the quarter ended June 30, 1876	36	176,048 76
Total	178	772,044 92
Decrease from last fiscal year	.....	227,566 61
Accounts of special mail-carriers settled during the fiscal year:		
In the quarter ended September 30, 1875	1,246	11,332 81
In the quarter ended December 31, 1875	1,404	12,203 32
In the quarter ended March 31, 1876	1,326	14,012 08
In the quarter ended June 30, 1876	1,387	14,627 72
Total	5,363	52,175 93
Decrease from last fiscal year	10	.....
Increase over last fiscal year	.....	8,625 10
Accounts of mail-messengers settled during the fiscal year:		
In the quarter ended September 30, 1875	3,693	153,200 01
In the quarter ended December 31, 1875	3,826	158,901 28
In the quarter ended March 31, 1876	3,857	161,067 10
In the quarter ended June 30, 1876	3,879	157,746 72
Total	15,255	630,915 11
Increase over last fiscal year	332	1,981 23
Accounts of superintendents, assistant superintendents of railway-postal service, and special agents settled during the fiscal year:		
In the quarter ended September 30, 1875	180	48,050 01
In the quarter ended December 31, 1875	205	50,844 84
In the quarter ended March 31, 1876	186	44,305 02
In the quarter ended June 30, 1876	181	45,794 05
Total	752	188,993 92
Decrease from last fisca year	117	29,274 16

	Number.	Amount.
Accounts of railway-postal clerks, route-agents, mail-route messengers, and local mail-agents settled during the fiscal year:		
In the quarter ended September 30, 1875	2,407	$580,791 84
In the quarter ended December 31, 1875	2,498	596,334 68
In the quarter ended March 31, 1876	2,605	613,414 90
In the quarter ended June 30, 1876	2,653	622,584 43
Total	10,163	2,413,125 15
Increase over last fiscal year	563	137,893 04
Accounts of letter-carriers settled during the fiscal year:		
In the quarter ended September 30, 1875	2,299	488,739 42
In the quarter ended December 31, 1875	2,330	496,380 67
In the quarter ended March 31, 1876	2,378	496,514 90
In the quarter ended June 30, 1876	2,374	495,871 42
Special agents paid out of this appropriation	2	4,895 00
Total	9,383	1,982,401 41
Increase over last fiscal year	435	102,359 42
Decrease from last fiscal year, (special agents)	.....	727 48
Miscellaneous payments for the fiscal year:		
In the quarter ended September 30, 1875	164	241,693 37
In the quarter ended December 31, 1875	184	339,334 52
In the quarter ended March 31, 1876	146	294,227 63
In the quarter ended June 30, 1876	134	336,990 58
Total	628	1,212,179 16
Decrease from last fiscal year	355	111,993 86
Warrants issued by the Postmaster-General, and countersigned by the Auditor, passed during the fiscal year:		
In the quarter ended September 30, 1875	3,575	2,941,380 44
In the quarter ended December 31, 1875	3,456	2,959,589 57
In the quarter ended March 31, 1876	3,357	3,357,202 38
In the quarter ended June 30, 1876	3,143	2,534,915 21
Total	13,531	11,125,087 60
Increase over last fiscal year	1,153	.....
Decrease from last fiscal year	.....	629,273 00
Drafts issued by the Third Assistant Postmaster-General, and countersigned by the Auditor, passed and registered during the fiscal year:		
In the quarter ended September 30, 1875	5,226	347,250 95
In the quarter ended December 31, 1875	5,059	405,225 95
In the quarter ended March 31, 1876	4,766	497,018 27
In the quarter ended June 30, 1876	4,395	344,571 59
Total	19,446	1,594,066 76
Increase over last fiscal year	1,190	.....
Decrease over last fiscal year	.....	447,874 06

Reports, accounts of postmasters, receipts, and certificates of deposit filed in the archives during the fiscal year.

	Number of reports.	Postmasters' accounts.	Receipts for drafts.	Certificates of deposit.
In the quarter ended September 30, 1875	7,698	360	4,969	1,972
In the quarter ended December 31, 1875	8,185	628	5,741	2,088
In the quarter ended March 31, 1876	9,405	2,348	5,250	3,137
In the quarter ended June 30, 1876	10,807	9,137	5,259	2,788
Total	36,095	12,473	21,219	9,985
Increase over last fiscal year	4,660	.....	768	52
Decrease over last fiscal year	.....	13,885	.....	.....

MONEY-ORDER DIVISION—JOHN LYNCH, CHIEF OF DIVISION.

The transactions of the money-order business are of a character in heir details so varied and so inconsiderable in amounts, yet in the aggregate of such magnitude and importance, that it is impossible by a iere tabular statement of the results thereof to show the work of a ivision such as this, charged with the duty of receiving, examining, gistering, adjusting, and settling all accounts pertaining to such ansactions.

The statement given is in fact merely the results of the money-order ansactions during the fiscal year ended June 30, 1876; for, while preenting to the eye large amounts of numbers and values as the results such transactions, it totally fails to afford the slightest information in gard to either the quantity or quality of the labor required and perrmed in the attainment thereof. That information can only be given y a detailed descriptive account of the requirements of the law and ie regulations, the organization of the division, and the duties required and performed by each and every employé.

Organized and established under the provisions of the act of Congress approved May 17, 1864, (Revised Statutes, p. 782, § 4027,) "to romote public convenience and insure greater security in the transfer f money through the United States mails," and to facilitate the purposes more fully expressed by the same act, (Revised Statutes, p. 48, § 93,) by and under authority of which the Sixth Auditor was required to keep the accounts of the money-order business separately, and in such nanner as to show the number and amount of money-orders issued at ach office, the number and amount paid, the amount of fees received, nd all the expenses of the money-order business," the division was subdivided into "sections" or subdivisions, to which separate, distinct, and pecial duties were assigned, as shown in the following exhibit of the rganization and duties of the money-order division.

Statement showing the organization of the money order division, and the work performed by the several clerks employed therein during the fiscal year ended June 30, 1876.

DUTIES.

One chief, who has the general supervision of the money-order division, and is required to be thoroughly informed of the duties of each clerk hereof, to direct and instruct in such duties, to be fully acquainted with he laws and regulations pertaining to the money-order business, and to lecide on all cases of doubt or difficulty. He opens and distributes the pecial mails of the division, checks all letters, commission and other irculars sent from the division, submits all cases for suit and keeps a ecord thereof; keeps a record of all allowances made by the Postmaster-Jeneral, of drafts of Postmaster-General, the files of letters for return f orders for correction, &c., of all changes of postmasters, establishment and discontinuance of money-order offices, and of changes of postnasters' bonds. He has also the general correspondence of the division o perform, and makes and keeps the letter-press copies of all the correspondence in relation to the money-order business transmitted from the division.

One principal clerk, whose duties are to attend to international settlements and correspondence, to post the totals of the lists of orders issued and paid, orders authorized to be repaid, and all void orders, giving the date and number of list, number of international order, amount in United States currency, United States gold, and their equivalent in

postmasters and adjust and settle them quarterly. They a
responsible for the correctness of the settlements made by th
are therefore required to carefully analyze all errors in the
statements indicated by the examiners; to correct all entries of
referred by the checkers or archive-assorters, calculate the comm
due postmasters, and, by circular, notify postmasters of error
corrected by them and of commissions allowed; to note any cha
postmasters or of their bonds; to prepare all statements for s
certification, and perform all correspondence required in con
with offices of their sections.

Sixteen examiners.—The duties of examiners are to receive and e
the weekly money-order statements received from postmasters at
order offices by checking the paid, repaid, and not-issued orders
that the number, office of issue, and value of order are correctl
by the postmaster, and particularly that the office "drawn upon
"office of payment;" to add the values of orders paid and ch
total of each nationality, and see that they are correctly carrie
summary; to correct all errors of entry or of addition, and, i
value of an order, to note the error upon the order and refer
register; to write to postmasters for all orders for the pay
which credit is claimed, and, if the order cannot be found, to
blank spaces for number, date of issue, amount, name of issu
paying offices, in the form of certificate prescribed by the Dep
and transmit it to the postmaster to complete by his signature
of office, and the receipt of the payee; before sending this ce
however, they are required to examine the files of the office, to
the order has not been received; to foot up the columns of v
ssued orders, and the fees charged thereon, having first, by
examination of the value of each issued order, ascertained tha
charged was correct; if incorrect, to correct the error; to ch
total of each column, and see that it has been correctly carrie
summary; to count the number of both issued and paid ord
them upon the statement, and if an order has been omitted
list of issued orders, to write to the postmaster for a full descri
the missing order, and upon receipt thereof enter the particula

erland, and of orders upon the United States issued by those ries, checks the orders, and adds the several columns of value of ist.

een checkers.—To the checkers is assigned the duty of examining and ng the money-orders issued, and of noting the errors made by the ; postmaster. They must, by careful comparison, see that the :r, value, stamp of issuing office, and signature of each order ponds with the entry of such order by the issuing postmaster in ekly statement; that the date of payment is properly tamped ach order, and throw out, for the inspection of the chief of the n, all orders requiring the stamp of issue, stamp of payment, hav- correct signatures, more than one indorsement, signatures by " not witnessed, in foreign languages not witnessed, of corpora- r companies without the names of their authorized agents in their capacity, and orders to which the signatures of the issuing post- s are wanting.

nty-two assorters.—There are three classes of assorters, viz, assort- States and Territories, by offices, and for the archives:

assorters by States and Territories, who are required to assort each e orders received from the examiners on the preceding day, by ting those issued in each State and Territory from all others.

rteen assorters by offices, who are required to assort the orders previ- sorted by States and Territories, according to offices, keep them te, and arrange them alphabetically as to offices, and in the con- e order of numbering of each office of issue.

r assorters for the archives, who assort the orders received by them numerical order of their issue, keep the orders of each office sepa- om all others, and according to the State or Territory to which ffice belongs, and file them in packages of five hundred each, prop- beled with the name of office, State, and the numbers of the therein, indicating on each package the numbers of the orders g therefrom.

orters by States and Territories receive their orders from the ex- rs each day; assorters by offices, from the assorters by States and ories; assorters for the archives, from the checkers.

assorters of international orders, who receive the orders of United issue from the examiner of international lists, after their having checked by said examiner. The orders of foreign issue are re- by the assorters from the examiners of the weekly statements, sorted according to their nationality in the consecutive order of ational numbers.

r on deposits, drafts, and transfers, who are required to enter in the t journal on the day of receipt the certificates of deposit, notifi- s of transfer, and coupons of drafts received each day. Certifi- f deposit are entered in their consecutive order of number as by and under the heading of the office of issue, giving date of ate, office making the deposit, State, amount of certificate, t deposited during the week, and date of account in which credit n. Coupons of drafts in favor of postmasters are entered in the ournal in the consecutive order of "running number," giving date ft, number, by what office drawn, and amount, and at the close of eek added up and the total stated. Notifications of transfer are d in the transfer-journal in alphabetical order of offices, giving f transfer, office, name of postmaster, and amount transferred, up at the close of each quarter and the total given.

n the receipt of the weekly statement of the office of issue, the

certificates charged therein are compared with the entries in the journal, and each certificate and the total checked upon the statement and in the journal. Upon receipt of a statement containing a credit for remittance made, such credit is compared with the journal, according to the number and value of the certificate, and checked upon said statement. It is also checked in the journal by "date of statement." If for more than one deposit, each is checked as above stated. Coupons of drafts are checked in like manner in both statement and journal, and in the statements of the New York office in which they are credited. Notifications of transfer are also checked upon each statement and in the journal.

Coupons of drafts bear two numbers, viz, the "draft number" and the "running or current number." In the weekly statements the "draft number" is given, while the office drawn upon uses the "current number," thus requiring two checks.

Promptly at the close of each quarter the deposit, draft, and transfer journals are compared with the guard-book in which the weekly statements are filed, and all unchecked entries found are checked.

Two on circulars and miscellaneous duties.—The clerks of this subdivision receive all orders, domestic and international, which by reason of some defect have been "thrown out" by the checkers, and return them for correction to the postmaster at the office of error, except in case of a difference between the name of the person signing the order and the name of the payee as given in the weekly statement, when the "advice" of such order is sent for and compared with the order. If the names are found to disagree, both order and advice are returned to the paying postmaster to correct the order and cause it to agree with the advice; if found to agree, the advice only is returned.

These clerks also attend to all correspondence connected with their sections.

Two files-clerks, whose duty it is to receive the weekly money-order statements, after they have been examined and checked by the examiners, and deposit, draft, and transfer clerks, and file them, by pasting them in books prepared for that purpose, and denominated guard-books. This duty requires them to assort the statements, so that they may be pasted in the alphabetical order of States and Territories, and of the offices therein, in the consecutive order of number and date of statement. These clerks also have charge of the current files.

One files-clerk for archives, who is charged with the care of all files other than "current," of guard-books, money-orders, certificates of deposit, coupons of drafts, and notifications of transfer, and is required to keep them in such order that immediate refererence can be had to them at any time; to furnish, upon demand, any document belonging to the files under his charge; to assort and distribute to the respective examiners the mails containing money-order statements, and to attend to such other duties as the chief of the division may require of him.

One extra clerk on miscellaneous duties, who procures from the current files such statements, orders, books, and papers as are needed, and performs such additional service as may be required by the chief of division.

Two extra clerks on miscellaneous duties, who are required to perform the duties of such clerks as may be, from sickness or other cause, temporarily absent from their desks, and such other duties pertaining to the buiness of the division as may be directed by the chief.

Statement showing the results of the business of the Money-Order Division for the fiscal year ending June 30, 1876.

	Total during the year.		Increase and decrease.	
	Number.	Amount.	Number.	Amount.
Number of money-order offices	3,698			
Number of statements rendered	177,504			
Domestic money-orders issued	4,998,600	$77,032,972 78	*7,723	*$395,278 80
Canadian international money-orders issued	8,695	186,995 74		
British international money-orders issued	59,083	1,018,335 15	*5,089	*131,027 14
German international money-orders issued	38,174	780,060 52	2,855	33,415 98
Swiss international money-orders issued	3,457	83,256 62	698	14,708 57
Total issued	5,108,009	79,104,640 81		
Domestic money-orders paid	4,947,593	76,632,571 45	*5,154	*232,782 30
Canadian international money-orders paid, received, examined, assorted, checked, and filed	11,783	232,625 57		
British international money-orders paid, received, examined, assorted, checked, and filed	20,586	372,288 63	2,909	47,745 83
German international money-orders paid, received, examined, assorted, checked, and filed	28,879	729,672 66	4,886	108,915 90
Swiss international money-orders paid, received, examined, assorted, checked, and filed	1,493	38,394 29	413	9,258 51
Total paid	5,010,334	78,005,552 60		
Domestic money-orders repaid	30,605	473,767 40		
Canadian international money-orders repaid, received, examined, assorted, checked, and filed	108	1,447 14		
British international money-orders repaid, received, examined, assorted, checked, and filed	200	2,797 42		
German international money-orders repaid, received, examined, assorted, checked, and filed	264	3,691 38		
Swiss international money-orders repaid, received. examined, assorted, checked, and filed	13	209 79		
Total repaid	31,190	481,913 13		
Certificates of deposit received, registered, compared, and checked	320,599	62,071,210 02	53,846	8,245,728 91
Transfers received, registered, compared, and checked	6,602	1,131,281 87	661	*202,109 43
Drafts received, registered, compared, and checked	14,504	6,802,914 67	1,187	11,161 07
Remittances received, registered, compared, and checked	1,260	293,842 00	301	70,018 90
Canadian international lists of orders of United States issued, received, examined, registered, and checked	368	186,571 08		
British international lists of orders of United States issue received, examined, registered, and checked	134	1,017,632 26		
German international lists of orders of United States issue received, examined, registered, and checked	149	784,295 30		
Swiss (half-yearly) international lists of orders of United States issue received, examined, registered, and checked	110	83,665 72		
Canadian international lists of orders of Canadian issue received, examined, registered, and checked	368	220,075 01		
British international lists of orders of Canadian issue received, examined, registered, and checked	189	370,714 82		
German international lists of orders of Canadian issue received, examined, registered, and checked	241	734,763 19		
Swiss (half-yearly) international lists of orders of Canadian issue received, examined, registered, and checked	80	37,917 56		

* Decrease.

Statement showing the results of the business of the Money-Order Division, &c.—Continued.

	Total during the year.		Increase and decrease.	
	Number.	Amount.	Number.	Amount.
International accounts of money-order transactions between the United States and—				
The Dominion of Canada	4	$406,646 09	.....	.....
The United Kingdom of Great Britain and Ireland, received, examined, registered, adjusted, and settled	4	1,388,347 08	.....	.....
The German Empire, received, examined, registered, adjusted, and settled	4	1,519,058 49	.....	.....
Switzerland, (half-yearly) received, examined, registered, adjusted, and settled	2	121,583 28	.....	.....
Money-orders withdrawn from the files, for examination and investigation, and returned	750	.....	.....	.....
Advices of money-orders sent for, examined, compared, and returned	8,608	.....	638	.....
Money-orders returned for correction	21,184	.....	1,597	.....
Number and amount of money-order accounts prepared, entered, and submitted for suit	14	16,810 11	.....	.....
Number and amount of money-order accounts collected and closed by suit	12	9,338 59	.....	.....
Letters written and transmitted	4,049	.....	*601	.....

* Decrease.

NECESSITY FOR AN INCREASED APPROPRIATION.

Congress at its last session reduced the number of employés in this bureau from 233 to 223.

I have the honor to request your approval of my estimates submitted recently, in which I ask that the clerical force may be restored to the number employed during the fiscal year ended June 30, 1876.

In support of this application, I beg to call your attention to the following table, showing the force employed, the business transacted, and the annual rate of increase in this office from 1864 to 1876, inclusive:

Years.	Number of employés.	Rate of increase of employés.	Amount involved in postal settlements.	Amount involved in money-order settlements.	Rate of increase of postal business.	Rate of increase of money-order business.
1864	135	.....	$25,083,039 98	Not in operation.	.....	.....
1865	140	3.7	28,250,886 98	$2,652,094 74	12.6	.....
1866	141	.....	29,739,065 50	7,829,098 77	5.3	195.2
1867	141	.....	34,472,510 33	18,207,202 43	15.9	132.5
1868	141	.....	39,023,193 45	32,174,359 58	13.2	76.7
1869	165	17.8	42,042,642 22	49,295,435 95	7.7	53.2
1870	165	.....	43,771,058 28	67,712,924 98	4.1	37.4
1871	165	.....	44,427,149 50	83,869,785 06	1.5	23.9
1872	173	4.8	48,573,618 68	96,557,938 60	9.3	15.1
1873	198	14.4	52,081,687 24	114,416,565 92	7.2	18.5
1874	209	5.6	58,597,486 40	148,161,289 72	12.5	29.5
1875	224	7.1	60,402,670 04	154,296,605 33	3.1	4.1
1876	233	4.	61,897,685 08	153,668,544 23	2.4	*.4

* Decrease.

Total amount of business transacted	$1,497,204,538 99
Average annual increase of employés	4.7 per cent.
Average annual increase of postal business	7.9 per cent.
Average annual increase of money-order business	48.8 per cent.
Average annual increase of entire business	56.7 per cent.
Increase of employés since 1865	72.6 per cent.
Increase of postal business since 1865	146.7 per cent.
Increase of money-order business since 1865	5,694.2 per cent.
Number of post-offices in operation July 1, 1864	19,976
Number of post-offices in operation July 1, 1876	36,383
Increase of post-offices since July 1, 1864	82.1 per cent.
Average annual increase	6.9 per cent.

In conclusion, it affords me pleasure to report the work of the bureau, in all its branches, in a very satisfactory condition. To the chiefs of the several divisions, and to the clerks and employés generally, I am indebted for this gratifying result.

I desire especially to express my high appreciation of the services of Mr. F. B. Lilley, the deputy auditor, whose entire familiarity with the organization of the office, patient industry, intelligence and fidelity, entitle him to special commendation.

I have the honor to be, very respectfully, &c.,

J. M. McGREW,
Auditor.

Hon. L. M. MORRILL,
Secretary of the Treasury.

REPORT OF THE TREASURER OF THE UNITED STATES.

REPORT

OF THE

TREASURER OF THE UNITED STATES.

TREASURY OF THE UNITED STATES,
Washington, November 1, 1876.

SIR: In compliance with the requirements of law and the regulations of the Department, I have the honor to submit herewith a statement of the condition of the Treasury at the close of the fiscal year ended June 30, 1876, with tables showing the operations during the year:

RECEIPTS AND EXPENDITURES.

An examination of the comparative statement of receipts and expenditures in the appendix of this report will show that under all classes of disbursements and in every department of the Government the expenditures have been greatly reduced. The total amount of reduction for the fiscal year which ended on June 30, 1876, is $16,163,595.51 below the expenditures of the fiscal year which ended June 30, 1875, and $27,279,002.88 below those of the fiscal year which ended on June 30, 1874.

The amount of net revenues covered into the Treasury for the fiscal year 1876 is $518,011.94 less than that of the fiscal year 1875, and $1,996,716.90 less than that of the fiscal year 1874. The net difference, receipts and expenditures both considered, in favor of the fiscal year 1876 over that of 1875 is $15,645,583.57, and over that of 1874, $25,282,285.98.

TREASURER'S QUARTERLY ACCOUNTS.

The Treasurer's quarterly accounts of receipts and expenditures have been rendered to the accounting-officers of the Treasury to the close of the fiscal year which ended June 30, 1876. "Fair and accurate copies" of the same will be laid before the Senate and House of Representatives on the third day of the coming session of Congress, according to the provisions of section 311 of the Revised Statutes.

Statement VI in the appendix gives a summary of the Treasurer's quarterly account for the fiscal year 1876.

UNAVAILABLE FUNDS.

The total amount of unavailable moneys carried in the balances of accounts on the books of this office, June 30, 1876, was $29,899,520.40, as shown in detail in Statement IV of the appendix, being $600 less than the amount of unavailable moneys on June 30, 1875; that sum having been credited to the account of the Venango National Bank, of Franklin, Pa., by a transfer of moneys collected by the Solicitor of the Treasury Department, and deposited June 29, 1876.

The late Treasurer, the Hon. John C. New, in his report dated No-

vember 1, 1875, on page 6, alluded to this subject in the following language:

On page 178, volume 5, United States Statutes at Large, chapter XXXV, it appears that an act was approved March 3, 1837, of which the following is the text of section 1:

"*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the proper accounting-officers of the Treasury be, and they are hereby, authorized to credit the account of the Treasurer of the United States with the amount of the unavailable funds, whether charged to John Campbell or his predecessors, and to transfer the amount to the debit of the banks and individuals respectively that may be indebted for the same."

In order to avoid the daily, weekly, quarterly, and yearly repetition of the statement of the amount of these unavailable moneys, and to clear the late Treasurer's accounts of these fictitious balances, it is respectfully recommended that an act be passed similar to that above quoted; but to make such act sufficiently complete, so as to cover such unavailable items in the future, it is submitted that in all cases of deficit, default or suspension of payment, from any cause whatsoever, whereby the moneys of the United States become unavailable, the accounting-officers of the Treasury should be empowered formally to place upon record the facts in each and every case, charging the amount to the person who is in default, or whose assets are deficient or in suspension, and crediting the Treasurer of the United States in his general account.

Subsequently a draught of a bill was prepared and introduced by the Hon. M. C. Hunter, M. C., and on January 26, 1876, as H. R. bill 1569, it was read twice, referred to the Committee on Appropriations, and ordered to be printed. The title is given as "A bill empowering the accounting-officers of the Treasury to state accounts against officers of the United States who are in default, and by reason of which default the moneys of the United States have become unavailable, and for other purposes."

In December, 1872, the chief clerk of the Treasury Department, in transmitting to the then Secretary of the Treasury, the Hon. George S. Boutwell, the draught of a bill to revise, consolidate, and amend the statutes in relation to estimates, appropriations, and public accounts, prepared in compliance with the Secretary's instructions, and of which section 20 is given below,* used the following language:

Under the act organizing the independent treasury system, the Treasurer of the United States is accountable for all moneys covered into the Treasury by warrants of the Secretary of the Treasury, whether the money is received and held by himself or by an assistant treasurer or designated depositary. In the course of business, during the years since its organization, there have been some losses or defalcations in the assistant treasuries and designated depositaries. The law further requires, that the assistant treasurers and designated depositaries shall be held accountable for the moneys coming into their hands. In cases where defalcations or losses have occurred, and it has been necessary for the Government to sue on the bonds of those officers, a basis of action, in each case, has been made by the settlement of an account in which the Treasurer was credited with the amounts he had theretofore been charged with, and the defaulting or delinquent officer was charged. The custom has been to do this upon the books of the Register's Office, through an ordinary account of the First Auditor and First Comptroller, because there never has been an available appropriation through which the transaction could be made to appear in the published receipts and expenditures. As such a transaction affects the cash balance of the Government, it has been usual, of late years, to explain the discrepancy by a note in the cash account, stating that so much has been credited or charged on account of "unavailable" in the Treasurer's general account. It is impossible to make a proper statement of the

* SEC. 20. That, for the purpose of settling the accounts of the Treasurer of the United States, there shall be an appropriation account on the proper books of the Treasury Department, to be known as the "unavailable balances" account, from and to which all unavailable balances, except of lapsed appropriations, shall be transferred by warrants based upon the proper settlement of the First Auditor, confirmed by the First Comptroller. And all such transfers heretofore made, other than by warrants, including the amounts deposited with the States, shall be examined, stated, and transferred as herein directed. But all such transfers shall be made in such a manner as to debit the person or State properly chargeable therewith upon the personal account books of the Department.

receipts and expenditures of the Government while such an inconsistent practice exists, and the object of this section is to provide that, instead of making settlements in such a manner as to compel them to be put in the published receipts and expenditures as a note, explaining a discrepancy, it shall be done so that they will appear in their proper place in the accounts. There is nothing in the provision which authorizes any change in practice, other than the requirement that the business shall be done by warrant instead of by a simple account, and the provision is protected from any possible misuse by the closing sentence, in regard to the manner in which the amounts shall be charged.

In Senate Report No. 371—Forty-fourth Congress, first session—from the Finance Committee, submitted by the honorable chairman, Senator Sherman, on page 3 reference is made to this question of unavailable moneys, as follows:

All money in the Treasury, wherever it may be deposited or placed for disbursement or custody, is charged to the Treasurer of the United States. It is obvious, however, that this money may be lost without fault on the part of the Treasurer, by robbery, accident, defalcation of a subordinate officer, misconduct of depositaries having it in charge, or otherwise. Still, under the law, the Treasurer is responsible, and is charged with these sums. Such a deficit would, in the accounts of a firm, be a simple plain entry in the profit and loss account by crediting cash and debiting the defaulter. But from the fact before stated that money cannot be taken from the Treasury except by an appropriation, this course could not be pursued. An account called "unavailables" was created, which was charged with the amounts, and the Treasurer credited in his general account through the statement of an account by the accounting-officers. This method of relieving the Treasurer is, your committee are informed, a practice which has grown up, and is not authorized by law, and for some years past has been prohibited by the Comptroller, and has been discontinued. It is plain that the Treasurer should be relieved from this responsibility, and that Congress should in some proper way provide by law for the dropping of these unavailable funds, by authorizing a credit to the Treasurer, and a corresponding charge against the defaulting officer who fails to pay the money on demand.

And on page 14, as follows:

All public moneys are received into the Treasury and paid out upon warrants issued by the Secretary of the Treasury, the Treasurer being debited with the amounts received, and credited with the amounts paid. This forms what is known as the Treasurer's general account, by which the cash in the Treasury is determined. When a depositary who has public moneys in his possession for which the Treasurer is responsible proves to be a defaulter, this amount becomes unavailable. It has been the practice of the accounting-officers in some cases to state an account charging such defaulting officer on the books of the Treasury with the amount of defalcation and crediting the Treasurer; but as no money can be drawn from the Treasury except on warrants issued in accordance with appropriations made by law, there is no way of reconciling these unavailable amounts in the accounts of the Treasury Department, except by crediting the Treasurer in his general accounts without the issuing of a warrant for such credit.

As the Treasurer's accounts are not adjusted until long after the publication of the tables contained in the finance reports, these items must be regulated subsequently, and wherever they occur the tables must be changed to this extent. When anything is recovered from such defaulting officers, the amount is charged to the Treasurer on general account as "receipts from unavailables," which also necessitates a further change in the tables to this extent. This defect in the present system has long been felt, but cannot be remedied without legislation authorizing these transfers to be made by warrants, and in accordance with an appropriation, and Congress has several times been asked for such legislation.

These matters have been explained to the Committee on Appropriations, with whom the bill before named now lies; and it is respectfully but earnestly submitted that Congress be urged to pass this bill, or some other of a similar nature.

DISBURSING OFFICERS' BALANCES AND REPORTS.

The importance of this branch of the fiscal business can hardly be overestimated, the amount expended through the disbursing officers of the several Departments being over $250,000,000 annually.

Soon after the "Hodge" defalcation, weekly reports of balances of public moneys held by them, or held by United States depositaries subject to their official check, were required from all disbursing officers and agents of the United States. These reports are forwarded by the disbursing officers to the heads of departments or bureaus having administrative control, and by them referred to this office for examination, comparison, and return. The balances stated by the disbursing officers are entered on the books of this office; the balances stated by the depositary where the officer keeps his account are entered on the disbursing officer's report, and the report returned.

As these reports are now made they fail to give that complete information which seems to be required to make the reports effective. If a disbursing officer reports a smaller balance with a depositary than that reported to his credit by the latter, the difference *may or may not* be accounted for by the amount of his checks remaining unpaid, which may exceed this difference; and if he reports a larger balance than that reported by the depositary, the difference may result from *funds in transit* from the officer to the depositary, or from *error* on the part *of the officer* or on the part *of the depositary;* in any event, necessitating inquiries of both.

The receipt, examination, comparison, entry, and certification of nearly 1,500 disbursing officers' reports, weekly, is a matter of considerable labor; but owing to the lack of two items of information other than the mere balance—the amount and date of *deposits made* and the amount, date, and name of payee of *checks drawn* on the part of the officer—and the amount and date of *deposits received*, and the amount of *checks paid* by the depositary, the result is not as complete or as satisfactory as could be desired.

EXPRESS CHARGES ON UNITED STATES MONEYS.

On the 26th February of the present year the Department was obliged to give notice to the public that, in consequence of the exhaustion of the appropriation for the transportation of United States notes and securities, the express charges on United States notes and fractional currency sent to this office for redemption could not be paid by the Department after the 1st of March. In consequence, holders of worn-out and mutilated notes and currency, seeking to obtain redemption of the same, were required to pay these charges, both on the moneys sent for redemption and on the returns made for the same. Congress, at its last session, having failed to make an appropriation that would allow the Department to resume payment of these charges, whatever United States moneys are received for redemption are at the expense of the sender for express charges. The consequence has been that since the Department ceased to bear this expense the receipts for redemption have fallen off greatly, as is shown by comparison of the redemptions for the four quarters of the last fiscal year and the first quarter of the current year.

Quarter ending—	Redemption of—	
	Legal-tender notes.	Fractional currency.
September 30, 1875	$22, 717, 020 00	$9, 132, 648 66
December 31, 1875	33, 186, 788 00	9, 667, 603 06
March 31, 1876	23, 704, 125 00	6, 880, 172 76
June 30, 1876	17, 569, 121 00	10, 158, 298 39
September 30, 1876	17, 036, 011 00	4, 568, 179 77

As stated, the Department ceased on the 1st of March to pay the express charges, and the redemptions for that quarter show a falling off in the notes of nearly $10,000,000 and in the currency of some $3,000,000, and the reduction in redemptions has continued, except that in the quarter ending June 30 there was an increase in the redemptions of fractional currency, owing, doubtless, to a demand at that time for silver, then a novelty in the circulation, its payment for fractional currency having been commenced on April 18. The issue of currency having ceased, it is, of course, expected that the redemptions will decrease in amount; but that they would be greater were proper facilities given for the return of the mutiliated and defaced currency there can be no doubt.

A further consequence is that the larger part of the notes and currency now in the hands of the people is in such condition as to be unfit for circulation, and will in time become more wretched in condition and yet more unfit for use if means are not provided whereby redemptions may be made without expense to holders. It is natural that the latter will hesitate to incur the expense of the express charges, and that the notes and currency will continue to be paid out and kept in circulation so long as they can possibly be used.

By the act of June 20, 1874, the Government required the national banks to provide, through a deposit at the Treasury, for the redemption of their worn-out and mutilated notes, and to bear the total expense thereof, including the transportation to this office and the returns therefor. This system of redemption, it is conceded, has been of great service in keeping the national-bank circulation in good condition. It is submitted that the Government should do at least as much toward keeping in good condition among the people the notes of its own issue as it requires of the banks in regard to their issues.

It has been estimated that the gain to the Government by the destruction in the hands of the people, from various causes, of its paper circulation, will go far toward meeting the total cost to it of the issue and redemption of all its paper money. This, of course, can yet be an estimate only, but statements are given herewith showing amounts yet outstanding of legal-tender notes and of fractional currency, the issues of which have long since ceased, and the rate at which redemptions are now being made, and from these it is evident that the gain to the Government by the non-presentation of its issues for redemption will be very great; whether sufficient to pay all expenses of issue and redemption, including express charges, is not material; in any case, it is believed that the Government should facilitate and provide for the renewal of its currency, so long as it may issue the same, or for its redemption, so that its circulation may be kept in good condition. For this reason it is respectfully recommended that an appropriation be asked for from Congress sufficient to pay the express charges to this office on United States notes and currency forwarded for redemption, and the returns made therefor, whether such returns be made in United States notes or in silver coin, in which the fractional currency is by law redeemable.

The appropriations for the transportation of United States securities and for the contingent expenses of the independent treasury (from the latter of which is paid the transportation of moneys from one Treasury office to another) were:

For the fiscal year 1875	$250,000
For the fiscal year 1876	120,000
For the fiscal year 1877	75,000

Showing a large decrease in the appropriations, which decrease has made it necessary for the Department to cease to pay express charges on the moneys referred to.

In the statements showing the rate of redemptions of legal-tender notes of the first issue, (the only description of legal-tender notes the issue of which has ceased,) and of three issues of fractional currency, each table commences with the fiscal year first after the issue of that particular description of notes or currency closed.

Of the first issue of fractional currency, commonly known as the postage currency, it will be noticed that there yet remains outstanding $4,294,854.92, or over one-fifth of the total issue, after a lapse of over thirteen years from the date the issue ceased, during which time the redemptions of each year have been greatly decreased from those of former years, save in exceptional cases. For instance, during the year 1876 there was destroyed a considerable amount of the first issues of fractional currency which had been held in this office as specimens, and the destruction of which swelled the redemptions to that extent. It may surely be considered that of this issue $4,000,000 will not be presented for redemption.

Of the second issue of currency, eleven years after the issue ceased, with $12,978,130.60 outstanding, there remains unredeemed $3,117,076.28, and of the third issue there remains outstanding $3,067,144.83 out of $23,980,765.19 outstanding at the close of the issue seven years previously.

Upon the later issues of fractional currency and of legal-tender notes, the gain to the Government by non-presentation for redemption will not be so great in proportion to the amount of the issues.

But that this gain in the fractional currency alone cannot be less than ten million dollars of the thirty-four and one-half million dollars outstanding at the close of the year, would seem to be certain; and the statement may be made that it will exceed $11,061,722.22, which is 3 per cent. of the total issue of fractional currency, $368,724,079.45.

The total issue of legal-tender notes to June 30, 1876, has been $1,294,428,701. It is not expected that the gain from the non-return of these notes will be of so great percentage as in the case of fractional currency, and no estimate is ventured; but it will be seen that a loss in the hands of the people of 1 per cent. of the total issue would give a gain to the Government of $12,944,287.

LEGAL-TENDER NOTES.—FIRST ISSUE.

Fiscal year ending June 30—	Outstanding.	Decrease by redemption during year.	Percentage of decrease.	
			To outstanding previous year.	To outstanding 1871.
1871	$181,806,518 00			
1872	123,271,568 00	$58,534,950 00	.322	.322
1873	83,622,694 00	39,648,874 00	.322	.218
1874	58,262,963 00	25,359,731 00	.303	.139
1875	37,952,281 00	20,310,682 00	.349	.112
1876	27,859,978 00	10,092,303 00	.266	.056
	Total issue.	Outstanding, 1876.	Per cent. of outstanding.	
			To total issue.	To outstanding 1871.
1876	$669,321,676 00	$27,859,978 00	.0416	.153

FRACTIONAL CURRENCY.—FIRST ISSUE.

Fiscal year ending June 30—	Outstanding.	Decrease by redemption during year.	Percentage of decrease.	
			To outstanding previous year.	To outstanding 1863.
.....	$20,192,456 00	.....	.....	.....
.....	14,619,156 00	$5,373,300 00	.266	.266
.....	9,915,408 66	4,903,747 34	.331	.243
.....	7,030,700 78	2,884,707 88	.291	.143
.....	5,497,534 93	1,533,165 85	.218	.0759
.....	4,881,091 27	616,443 66	.112	.0305
.....	4,605,708 52	275,382 75	.0564	.0136
.....	4,476,995 87	128,712 65	.0279	.0063
.....	4,414,025 04	62,970 83	.0141	.0031
.....	4,391,299 09	22,725 95	.0051	.0011
.....	4,376,979 15	14,319 94	.0033	.0007
.....	4,335,875 69	41,103 46	.0094	.0020
.....	4,328,338 13	7,537 56	.0017	.0004
.....	4,294,854 92	33,483 21	.0077	.0016
	Total issue.	Outstanding, 1876.	Per cent. of outstanding.	
			To total issue.	To outstanding 1863.
.....	$20,215,635 00	$4,294,854 92	.212	.2128

FRACTIONAL CURRENCY.—SECOND ISSUE.

Fiscal year ending June 30—.	Outstanding.	Decrease by redemption during year.	Percentage of decrease.	
			To outstanding previous year.	To outstanding 1865.
.....	$12,798,130 60	.....	.....	.....
.....	7,937,024 57	4,861,106 03	.380	.380
.....	4,975,827 08	2,961,197 49	.373	.2312
.....	3,924,075 22	1,051,751 86	.211	.0821
.....	3,528,163 65	395,911 57	.1009	.0309
.....	3,273,191 03	254,972 62	.0723	.0199
.....	3,218,156 37	55,034 66	.0168	.0043
.....	3,190,283 51	27,872 86	.0087	.0022
.....	3,180,406 27	9,877 24	.0031	.0008
.....	3,146,345 12	34,061 15	.0107	.0027
.....	3,139,847 09	6,498 03	.0021	.0005
.....	3,117,076 28	22,770 81	.0072	.0018
	Total issue.	Outstanding, 1876.	Per cent. of outstanding.	
			To total issue.	To outstanding 1865.
.....	$23,164,483 65	$3,117,076 28	.135	.2435

FRACTIONAL CURRENCY.—THIRD ISSUE.

Fiscal year ending June 30—	Outstanding.	Decrease by redemption during year.	Percentage of decre	
			To outstanding previous year.	To out ing l
1869	$23, 980, 765 19			
1870	10, 666, 556 52	$13, 314, 208 67	.555	
1871	5, 617, 535 75	5, 049, 020 77	.473	
1872	4, 039, 955 26	1, 577, 580 49	.281	
1873	3, 481, 500 36	558, 454 90	.1382	
1874	3, 258, 252 02	223, 248 34	.0641	
1875	3, 164, 643 98	93, 608 04	.0287	
1876	3, 067, 144 83	97, 499 15	.0308	
	Total issue.	Outstanding, 1876.	Per cent. of outstand	
			To total issue.	To outs ing li
1876	$86, 115, 028 90	$3, 067, 144 83	.0355	

SILVER PAYMENTS.

On the 18th of April, 1876, under instructions of the Secretary of Treasury, given in pursuance of the act of Congress approved Apr 1876, entitled "An act to provide for a deficiency in the Printing Engraving Bureau of the Treasury Department, and for the issu silver coin of the United States in place of fractional currency," su iary silver coin was issued in redemption of fractional currency, an continued to be so issued with the following results, viz:

Fractional currency redeemed in subsidiary silver coin and destroyed on account of the s fund.

1876.	During the month.	Total to date.	Total to fiscal
April 20 to 28	$648, 698 00		
May 1 to 29	3, 500, 565 18	$4, 149, 263 18	
June 1 to 30	2, 912, 878 91	7, 062, 142 09	$7, 06
July 11 to 29	1, 543, 715 00	8, 605, 857 09	
August 1 to 30	1, 547, 568 94	10, 153, 426 03	
September 1 to 29	1, 496, 895 83	11, 650, 321 86	
October 1 to 31	1, 302, 937 57	12, 953, 259 43	

In addition to the issue of silver in redemption of fractional cur the amount of silver in the Treasury at the time of the passage act entitled "An act to provide for the resumption of specie paym approved January 14, 1875, was authorized by the Secretary Treasury on May 5, 1876, and at subsequent times, to be paid o order to meet the demand for change, in payment of drafts, check other currency obligations, to the amount of $4,020,000, with the f ing result, viz:

Currency obligations, &c., paid in silver under letters of the Secretary of May 5, 1876, and subsequent dates.

1876.	During the month.	Total to date.	Total to end of fiscal year.
May 2 to 31	$3,239,500 93		
June 1 to 30	695,474 95	$3,934,975 88	$3,934,975 88
July 1 to 31	49,513 80	3,984,489 68	
August 1 to 31	11,514 00	3,996,003 68	
September 1 to 16	23,996 32	4,020,000 00	

Still, again, in addition to both of the foregoing classes of silver payments, and under instructions of the Secretary of the Treasury dated August 2, 1876, and subsequently, issued in pursuance of public resolution entitled "Joint resolution for the issue of silver coin," approved July 22, 1876, subsidiary silver coin was issued from time to time, as the requirements of the Treasury and its several offices seemed to demand, and the state of the coinage at the several mints would seem to permit, with the following results:

Subsidiary silver coin issued under section 3 of joint resolution approved July 22, 1876.—"SEC. 3. That, in addition to the amount of subsidiary silver coin authorized by law to be issued in redemption of the fractional currency, it shall be lawful to manufacture at the several mints, and issue through the Treasury and its several offices, such coin to an amount that, including the amount of subsidiary silver coin and of fractional currency outstanding, shall, in the aggregate, not exceed at any time fifty million dollars."

1876.	During the month.	Total to date.
August 3 to 31	$2,456,212 62	
September 1 to 30	1,558,443 10	
October 1 to 31	1,108,797 01	5,123,452 73

Recapitulation of silver payments.

1876.	Silver issued for fractional currency redeemed and destroyed.	Silver issued on account of amount held by the Treasury January 14, 1875.	Silver issued under section 3, joint resolution approved July 22, 1876.	Total.
April	$648,698 00			$648,698 00
May	3,500,565 18	$3,239,500 93		6,740,066 11
June	2,912,878 91	695,474 95		3,608,353 86
Total for fiscal year	7,062,142 09	3,934,975 88		10,997,117 97
July	1,543,715 00	49,513 80		1,593,228 80
August	1,547,568 94	11,514 00	$2,456,212 62	4,015,295 56
September	1,496,895 83	23,996 32	1,558,443 10	3,079,335 25
October	1,302,937 57		1,108,797 01	2,411,734 58
Total	12,953,259 43	4,020,000 00	5,123,452 73	22,096,712 16

The distribution of subsidiary silver coin is shown by the accompanying table of total payments made by the several offices of the Treasury named. The amounts include fractional currency redeemed in silver and not forwarded for destruction at the dates given, which accounts for

any differences between these amounts and those of the recapitulation before given.

Office at—	To April 30, 1876.	To May 31, 1876.	To June 30, 1876.	To July 31, 1876.	To August 31, 1876.	To September 30, 1876.	To October 31, 1876.
Washington, D. C	$331,181	$627,525	$754,459	$841,023	$971,814	$1,085,049	1,255,876
New York	298,156	2,887,121	3,776,265	4,338,240	5,623,340	6,305,358	6,869,293
Boston	115,345	1,153,490	1,391,882	1,631,308	2,597,067	2,976,548	3,268,791
Philadelphia	103,549	677,516	1,118,153	1,417,388	1,906,838	2,247,968	2,698,541
Baltimore	63,191	367,348	534,908	580,195	713,237	836,531	914,972
Charleston	22,620	76,007	97,072	108,873	131,971	194,960	194,960
New Orleans	69,593	248,011	339,493	373,184	442,191	527,537	634,300
San Francisco	2,030	46,513	168,313	188,789	294,949	309,358	377,528
Chicago	126,954	606,719	962,164	1,163,932	1,415,078	1,771,401	2,145,800
Cincinnati	100,556	437,267	765,792	929,903	1,262,185	1,581,365	1,875,333
Saint Louis	74,430	451,109	591,487	669,599	800,963	976,257	1,132,155
Buffalo	40,264	124,993	191,364	229,654	296,354	367,440	367,440
Pittsburgh	49,000	160,150	235,586	285,865	353,384	464,883	464,883
Tucson						1,378	1,378
Totals	1,396,869	7,863,769	10,926,938	12,757,953	16,811,361	19,706,053	22,201,369

NATIONAL BANK REDEMPTION AGENCY.

The work of the National Bank Redemption Agency has largely increased during the last fiscal year, as compared with the fiscal year ended June 30, 1875. The amount of national-bank notes redeemed increased from $152,891,855 to $208,955,392, or about 37 per cent. The amount assorted and charged to the several national banks increased from $130,322,945 to $176,121,855, and the number of notes assorted increased from 17,842,310 to 19,111,838, being an increase of more than 35 per cent. in the amount, and $7\frac{1}{10}$ per cent. in the number of notes. The last-mentioned amount does not include $24,927,900 of the notes of failed, liquidating, and reducing banks redeemed, sorted out, and deposited in the Treasury, or $5,000,000 of notes fit for circulation disposed of in the same manner. The expenses of the agency increased during the same period from $290,965.37 to $365,193.31, being an increase of $25\frac{1}{2}$ per cent., but the percentage of cost upon the amount redeemed and assorted decreased from about two-ninths to a little more than one-fifth of one per cent. In the report for the fiscal year ended June 30, 1875, the hope was expressed that the rate per cent. of the expenses for the next fiscal year would be materially less, but, as explained in memorandum No. 6, a copy of which is printed in the appendix, the decrease in the rate has not been so great as was anticipated, on account of the increase in the amount of express charges, resulting in part from the return to the banks of a much greater proportion of their notes fit for circulation, and in part from a slight increase in the rates paid to the express companies.

The fact that of the $176,121,855 assorted, $97,478,700, or more than 55 per cent., consisted of notes fit for circulation, against $11\frac{3}{8}$ per cent. in the previous year, shows that a marked improvement has taken place in the condition of the national-bank circulation. The expenses, exclusive of express charges, increased only $3,183.41, or about $1\frac{1}{2}$ per cent., while the amount redeemed increased, as above stated, nearly 37 per cent.

The aggregate amount paid for transportation is likely to increase during the current fiscal year, both by reason of increased redemptions

the increase in the proportion of notes fit for circulation assorted
urned to the banks of issue. Owing to the reduction in the ap-
tion for salaries, the other expenses for the current year will
y be reduced more than $30,000. The amount expended for
during the last fiscal year was $13,477.06 less than the amount
iated. This saving was effected by reducing the force whenever
ne apparent that the work could be done with a smaller number
s. In this way a large part of the reduction of force required
liminished appropriation was anticipated.
ery way in which it could be done with due regard to safety and
:y, the expenses have been reduced and kept at the lowest point,
se interested may feel assured that in the future the expenses
kept as low as shall be consistent with the proper working of
ıcy, and, if practicable, below the amount authorized by Congress
pended.
ıtion is especially invited to the large proportion of notes of
iquidating, and reducing banks which have been redeemed by
ncy, constituting as they do more than one-eighth of the aggre-
ıount redeemed. Banks, on making deposits of legal-tenders for
rement of their circulating notes, are relieved from any further
for their redemption if the deposit is made for the whole of their
ion; or, if for a part only, are so relieved until such deposit has
hausted, while insolvent banks can no longer be charged with
ense of redemption. Their notes are, however, received for re-
n mixed with other bank-notes, and it is neither practicable nor
e to separate them on the first count. The agency is compelled
m and pay for them in the same manner as for the notes of other
When they reach the assorting branch they are sorted out and
d in the Treasury, the amounts returning to the credit of the
cent. fund, from which the payments for the notes had been
The express charges on these notes and the expense of handling
the agency are charged into its general expense-account, and
te a part of the assessment levied upon the other banks. It
pears that the banks which maintain their full circulation are
ed to bear the expense of transporting for redemption, and a
ırt of the expense of assorting the notes of banks which have
one into voluntary liquidation, or made a deposit for the purpose
:ing their circulation. The various provisions of the Revised
relating to the redemption of notes of these classes, and the
ons of the Department thereunder, provide that they shall be
d by the United States. So far as these notes are concerned,
vernment stands in the place of the banks of issue, and it is
ully submitted that, having assumed their redemption, it should
:he banks which have surrendered none of their circulation of
ense of transporting and assorting them.
been found during the past year that the deposit of five per
their circulation, required to be maintained by the banks, has
ficient to enable the agency to promptly make all redemptions.
ls this office pleasure to say that the banks, with very few excep-
ıve been prompt in complying with the requirements of the law
his office, made in compliance therewith.
enefits of the redemption system are conspicuous in the improve-
the condition of the bank circulation, and in the prevention of
ıealthy accumulation of bank-notes in the money-centers, which
occurred at certain seasons of the year. More important still,
ts are being accustomed to active redemptions of their notes,

and are required to make constant and adequate provision the When specie payments shall be resumed some system of redem will be inevitable. It is a matter for congratulation that a system already been devised and put in operation which is preparing the b for that event.

Reference is made to tables in the appendix for statements mo detail of the operations of the agency.

RETIREMENT OF LEGAL-TENDER NOTES.

In pursuance of the act of Congress of January 14, 1875, provi for the retirement of legal-tender notes equal to eighty per centu national-bank notes issued, there have been redeemed and destr notes to the following amounts:

In March, 1875	$2,773,100	
April, 1875	1,175,140	
May, 1875	987,760	
June, 1875	1,292,420	
Total for year ending June 30, 1875		$6,22
In July, 1875	$1,016,472	
August, 1875	509,400	
September, 1875	304,584	
October, 1875	704,880	
November, 1875	764,472	
December, 1875	644,552	
January, 1876	554,080	
February, 1876	329,748	
March, 1876	188,144	
April, 1876	227,372	
May, 1876	404,208	
June, 1876	351,384	
Total for year ending June 30, 1876		5,99
Total retired from January 14, 1875, to June 30, 1876		12,22
Legal-tender notes outstanding March 1, 1875		$382,00
Legal-tender notes retired as above		12,22
Leaving outstanding June 30, 1876		369,77

SPEAKER'S CERTIFICATES.

The recommendation made in the last annual report that payme compensation and mileage to members of the House of Representat be made by a disbursing-officer, to be designated and qualified for purpose, is for the same reasons renewed. As it now stands, the T urer is held responsible by the auditing-officers for the correctne accounts which he has no means of verifying, and the payment which have been made by him under authority of law, which expr states that the Speaker's certificates shall be conclusive upon all de ments of the Government.

Such a change in the manner of payment must be authorized law, the passage of which it is hoped that the honorable Secretary recommend.

CUSTODY OF THE INDIAN TRUST-FUNDS.

By an act approved June 10, 1876, the Treasurer of the United S was made the custodian of all bonds and stocks, or other secu heretofore held by the Secretary of the Interior in trust, for be of certain Indian tribes, and is required to collect interest thereon, make all purchases and sales of bonds or stocks held for this pur In accordance with this requirement of law there have been transfe to this office, by the Secretary of the Interior, stocks and bonds t value of $4,681,916.83⅔, as shown in the appendix.

REDUCTION OF FORCE AND OF SALARIES.

By act of Congress of August 15, 1876, the appropriations for the Treasurer's Office were reduced in amount $135,680, or from $581,896, the amount appropriated for the previous year, to $446,216 for the current year, and the force reduced in number 138, or from 529 to 391, to take effect October 10, as follows:

Reduction in—	Treasury proper.	National Bank Redemption Agency.	Total reduction.
Clerks of the fourth class	3	.....	3
Clerks of the third class	2	.....	2
Clerks of the second class	1	.....	1
Clerks of the first class	3	9	12
Clerks at $1,000	.....	9	9
Clerks, counters, and copyists at $900	47	34	81
Messengers	4	2	6
Assistant messengers	.....	2	2
Employed under an appropriation of $20,000, number averaging	22	.....	22
	82	56	138

In addition to this reduction of force, reduction was made in the salaries of most of the principal officers.

Officers.	Salary heretofore.	Present salary.	Reduction.
Treasurer	$6,500	$6,000	$500
Assistant treasurer	3,800	3,600	200
Cashier	3,800	3,600	200
Assistant cashier	3,500	3,200	300
Chiefs of division	2,700	2,500	200
Chief clerk	2,700	2,500	200
Teller	2,700	2,500	200
Tellers	2,600	2,500	100
Assistant tellers	2,350	2,250	100
Do	2,200	2,000	200
Principal book-keepers	2,600	2,500	100
Do	2,500	2,400	100
Assistant book-keepers	2,500	2,400	100

The reduction in salaries in the case of these officers, twenty-two in number, amounting to $3,900.

It is not presumed that any person familiar with the labor and responsibility devolving upon this office will assert that the salaries that were curtailed were in any of these cases too high. In the reports of Treasurer Spinner, he has frequently contended that the salaries attached to these positions were inadequate to the services rendered, and has urged an increase beyond those amounts from which reductions have been made. The necessity of employing those only that are competent and trustworthy in the handling and care of the moneys of the Government, that are at all times to immense amounts in the possession of this office, and in the keeping of its accounts, will assuredly justify the Treasurer in asking that salaries be allowed to the employés somewhat commensurate with their responsibilities and the talent they must possess. Upon the Assistant Treasurer there are devolved important duties, he being necessarily empowered to act for the Treasurer at all times; the Superintendent of the National Bank Redemption Agency, the cashier, the assistant cashier, and nearly all of the chiefs of divisions have each

in their care moneys and securities in amounts far greater than are the vaults of banks of the first class; yet the pay allowed to them below that of officers of banks of a lower class. No one not an incu bent of an office like this, it is believed, can rightly estimate its car and responsibilities; whoever he may be, he is of course dependent, a great extent, for his own pecuniary safety and that of the Gove ment upon the fidelity and competency of his subordinates. An ex rience of some thirteen years in this office, in various capacities, enab the present incumbent to speak somewhat understandingly in regard this matter, and he feels that he cannot too strongly urge, not only th a restoration be made of salaries to the rates paid previously to the c rent year, but that justice requires that an increase be made in so cases, so that capable and faithful persons may be retained in t important positions of the office.

To the numerous officers and employés, over five hundred in numb the great majority of whom were engaged in the handling of mon and the remainder in keeping the accounts of the moneys held in t and other offices, it is proper that acknowledgment should here be ma of the great fidelity with which they have discharged their trusts duri the past year, under the able administration of the late Treasurer.

The reductions made by law in the force of the office have caus some embarrassment in its administration, it becoming necessary dispense with the services of clerks whose services were valuable a were needed, and whose places it is necessary to supply by extra wo of those retained, or by transfer to those places of others who could n well be spared from other duties.

The work of the female counters of this office is being decreased the non-issue of fractional currency, and the reduction which will the fore occur in the amounts presented for redemption; so that it is pr able that it will be found that the number now appropriated for will, the course of a few months, be sufficient for the work they will have do. Application the most diligent, and, the Treasurer is bound acknowledge, the most cheerful on the part of all employés of the offi is required in order that the work may be kept up.

The large reduction, 56 in a total of 152, in the appropriation for th force of the National Bank Redemption Agency, was not in fact a redu tion to that extent in the actual force of this branch, there being on th rolls at the close of the fiscal year 129 persons only, or 23 less than th number authorized by law to be employed. For the present fiscal yea the number asked for by this office was 114, but appropriation was mad for 96 only from the 10th of October. Whether this number will b sufficient for the work of the agency is very doubtful, and cannot y be certainly determined, as the reduction has taken effect but recentl and at a season when its business is comparatively light.

WORK OF THE OFFICE.

With the exception of the decrease above referred to in the issue a redemption of fractional currency, the work of the office has not be decreased, but has in some particulars been increased, so that the f force, diligently employed, is required to transact its business with c tainty and dispatch.

Respectfully submitted.

A. U. WYMAN,
Treasurer of the United State

Hon. LOT M. MORRILL,
Secretary of the Treasury.

APPENDIX.

I.—STATEMENT, COMPARATIVE, OF RECEIPTS AND EXPENDITURES AND COVERED MONEY CASH-BALANCES.

a.—Comparison of Receipts.

	Customs.	Internal revenue.	Lands.	Miscellaneous sources.	Total net revenues.
Fiscal year, 1875	$157,167,722 35	$110,007,493 58	$1,413,640 17	$19,411,195 00	$288,000,051 10
Fiscal year, 1876	148,071,984 61	116,700,732 03	1,129,466 95	21,579,855 57	287,482,039 16
Decrease in 1876	9,095,737 74		284,173 22		518,011 94
Increase in 1876		6,693,238 45		2,168,660 57	

b.—Comparison of Expenditures.

	Interest on public debt.	Civil and miscellaneous.	War Department.	Navy Department.	Interior Department.	Total net expenditures.
Fiscal year, 1875	$103,093,544 57	$71,070,702 98	$41,120,645 98	$21,497,626 27	$37,840,873 04	$274,626,392 84
Fiscal year, 1876	100,243,271 23	66,958,373 78	38,070,888 64	18,963,309 82	34,223,953 86	258,459,797 33
Decrease in 1876	2,850,273 34	4,112,329 20	3,049,757 34	2,534,316 45	3,616,919 18	16,163,595 51
Increase in 1876						

c.—Comparison of Covered-Money Cash-Balances.

Balance June 30, 1875						$144,702,416 41
Net revenues, 1876					$287,482,039 16	
Net expenditures, 1876					258,459,797 33	
Increase of funds						29,022,241 83
						173,724,658 24
Fiscal year, 1876.	Redemption.	Issue.	Excess of redemption over issue.	Excess of issue over redemption.		
Bonds and securities	$124,067,300 00	$104,553,050 00	$19,514,250 00			
United States notes	97,177,054 00	91,177,758 00	5,999,296 00			
Demand notes	3,190 00		3,190 00			
Fractional currency	36,058,728 80	28,375,900 00	7,682,828 80			
Coin certificates	83,734,000 00	90,619,100 00		$6,885,100 00		
Certificates of deposit, currency	108,305,000 00	82,730,000 00	25,575,000 00			
Totals	449,345,272 80	397,455,808 00	58,774,564 80	6,885,100 00		
Net excess of redemption over issue					51,889,464 80	
Amount of proceeds of bonds deposited to pay judgment of Court of Commissioners of Alabama Claims			6,613,826 12			
Amount deposited, May 11, 1876, by Richard M. Nichols, No. 57 South street, New York, overpaid by judgment of Court of Commissioners of Alabama Claims			1,640 38			
				6,615,466 50		
Amount paid on diplomatic warrants issued to pay judgments of Court of Commissioners of Alabama Claims				6,642,927 64		
Excess of payment of Alabama judgments over amounts deposited					27,461 14	
Decrease of funds						51,916,925 94
Balance June 30, 1876						121,807,732 30

II.—STATEMENT OF BALANCES AND MOVEMENT OF M

Office.	Balances June 30, 1875.			Rec pr
	Subject to draft.	Outstanding drafts.	On deposit.	
Treasury U. S., Washington, D. C.	*(Overdrawn.)	§(Below.)	‖(Overpaid.)	$220, 9
Sub-Treasury U. S., New York, N. Y.	$84, 502, 058 42	$580, 413 03	$85, 082, 471 45	277, 4
Sub-Treasury U. S., Boston, Mass	14, 703, 106 84	28, 645 37	14, 731, 752 21	27, 1
Sub-Treasury U. S., Philadelphia, Pa	8, 019, 963 73	147, 727 03	8, 167, 690 76	23, 7
Sub-Treasury U. S., Saint Louis, Mo	1, 038, 835 45	35, 962 23	1, 074, 797 68	3, 2
Sub-Treasury U. S., San Francisco, Cal	4, 270, 079 55	170, 902 27	4, 440, 981 82	13, 0
Sub-Treasury U. S., New Orleans, La	1, 018, 907 43	114, 657 26	1, 133, 564 69	3, 3
Sub-Treasury U. S., Charleston, S. C	170, 956 19	13, 179 13	184, 135 32	4
Sub-Treasury U. S., Baltimore, Md	2, 703, 457 15	58, 530 54	2, 761, 987 69	12, 0
Sub-Treasury U. S., Cincinnati, Ohio	2, 776, 767 56	37, 604 69	2, 814, 373 25	2, 4
Sub-Treasury U. S., Chicago, Ill	2, 819, 743 77	313, 770 33	3, 133, 514 10	19, 3
Depositary U. S., Buffalo, N. Y	110, 947 70	83, 457 04	194, 404 74	2, 2
Depositary U. S., Pittsburgh, Pa	325, 153 68	2, 700 29	327, 853 97	3
Depositary U. S., Santa Fé, New Mex	320, 115 20	13, 595 40	333, 710 60	1
Depositary U. S., Tucson, Ariz	607, 893 78	2, 399 78	610, 293 56	
Depositary U. S., Galveston, Tex., (old ac't)	778 66		778 66	
Depositary U. S., Oregon City, Oreg., (old account)				
National Banks, Design'd Depositaries U. S	11, 462, 679 52	155, 573 14	11, 618, 252 66	97, 4
National Bank, Venango, Franklin, Pa., (old account)	217, 391 38		217, 391 38	
National Bank, First, Selma, Ala., (old ac't)	38, 985 75		38, 985 75	
National Bank, First, Washington, D. C., (old account)	194, 948 24		194, 948 24	
Mint U. S., Philadelphia, Pa., Minor-Coin Metal-Fund	50, 000 00		50, 000 00	
Mint U. S., Philadelphia, Pa., Minor-Coin Redemption Account	69, 805 73		69, 805 73	
Mint U. S., Philadelphia, Pa., Recoinage Account	249, 768 07		249, 768 07	
Mint U. S., San Francisco, Cal., Recoinage Account				
Bullion Fund, Mint U. S., Philadelphia, Pa	3, 338, 188 32		3, 338, 188 32	
Bullion Fund, Mint U. S., San Francisco, Cal	6, 445, 000 00		6, 445, 000 00	
Bullion Fund, Mint U. S., Carson, Nev	441, 870 00		441, 870 00	
Bullion Fund, Mint U. S., Denver, Colo	3, 100 00		3, 100 00	
Bullion Fund, U. S. Assay-Office, New York, N. Y	5, 188, 329 25		5, 188, 329 25	
Bullion Fund, U. S. Assay-Office, Boisé City, Idaho	500 00		500 00	
Bullion Fund, U. S. Assay-Office, Charlotte, N. C.	250 00		250 00	
U. S. Assay-Office, Charlotte, N. C., (old ac't)	32, 000 00		32, 000 00	
Branch Mint U. S., Dahlonega, Ga., (old ac't)	27, 950 03		27, 950 03	
	151, 149, 531 40		152, 908, 648 93	
Less amounts "overdrawn" and "over-paid," Washington	*7, 738, 570 61	§219, 380 57	‖7, 519, 190 04	
	143, 410, 960 79	1, 978, 498 10	145, 389, 458 89	
Add amounts "in transit to" offices	4, 918, 372 56			
	148, 329, 333 35			
Deduct amounts "in remittance from" offices	2, 554, 914 21			
Balance of moneys *in transitu*		2, 363, 458 35		
General Treasury Balances and Totals	145, 774, 419 14	384, 960 25	145, 389, 458 89	703, 5

The documents enumerated below, necessary to the proper keeping of the accounts with t named officers, were received or issued by the Division of Accounts of this Office during the fiscal

‡ 9,863 Transcripts of Accounts received, examined, and entered in detail.
‡‡ 32,540 Pay Warrants received, journalized, registered, and entered in Quarterly Account.
‡‡ 33,800 Drafts issued, examined, registered, and delivered or mailed.
11,667 Notices of Drafts issued, examined, and mailed to Depositaries.
18,644 Letters issued in transmittal of Drafts.
‡‡‡ 34,545 Paid Drafts received, and indorsements examined and verified.
256 Drafts returned for perfection of indorsements.

‡ Transcripts of Account with the Treasurer of the United States are received from the Tr the United States, (Cash Division,) Washington, D. C.; the several Sub-Treasuries, Depositari and Assay-Offices of the United States, and from National Banks, especially designated by the of the Treasury as Depositaries of the United States, daily from some and at stated periods fr

‡‡ For the payment of all moneys out of the Treasury, drafts are issued by the Treasurer of t States on the Pay-Warrants of the Secretary of the Treasury.

‡‡‡ Treasury Drafts that have been paid are forwarded to the Treasurer as vouchers to a the transcript of the account in which he is charged with the payment of the same.

OF THE GENERAL TREASURY OF THE UNITED STATES.

the fiscal year 1876.				Balances June 30, 1876.		
Transfers received.	Transfers paid.	Drafts paid.	Receipts counter-entered.	On deposit.	Outstanding drafts.	Subject to draft.
$425,937,213 24	$101,466,131 28	$548,066,475 25	$22,676 40	*(Overpaid.)	§(Below.)	‖(Overdrawn)
102,538,123 63	302,218,542 13	91,643,026 99	6,121,752 55	$65,128,753 43	$564,682 18	$64,564,071 25
31,251,019 17	44,925,468 76	14,972,450 88	3,155 18	13,258,791 63	165,711 67	13,073,079 96
22,932,831 52	32,814,509 05	12,162,391 08	3,921 84	9,849,983 65	247,739 49	9,602,244 16
8,128,815 80	3,656,483 25	5,527,359 45	30,454 39	3,237,961 59	132,192 49	3,105,769 10
7,726,335 03	13,158,199 84	8,631,636 40	321 18	3,437,824 54	167,066 97	3,270,757 57
7,125,087 04	5,587,060 57	4,473,850 10	6,432 87	1,517,184 02	73,774 18	1,443,409 84
1,339,957 41	608,419 22	938,903 68	5 00	439,110 82	11,193 04	427,917 78
5,435,744 03	13,469,756 11	4,761,372 76	4,112 75	5,016,576 19	29,113 94	4,987,462 25
19,286,373 74	17,038,733 42	3,483,043 23	1,022 97	3,998,172 22	42,512 53	3,955,659 69
12,416,310 56	21,756,800 95	8,987,915 52	332 20	4,203,720 66	180,494 88	4,023,235 78
444,159 62	1,374,713 27	731,210 90	.....	759,087 59	4,962 66	754,124 93
2,073,670 78	1,009,547 76	1,227,527 68	2,921 28	516,021 32	1,740 29	514,281 03
192,075 90	23,976 80	457,355 41	17 23	152,812 84	2,115 49	150,697 35
120,027 00	6,000 00	661,400 72	.....	111,868 29	23,778 40	88,089 89
.....	.....	.....	.....	778 66	.....	778 66
.....	100 00	.....	.....	.....	.....	.....
1,747,676 76	89,276,677 38	13,856,963 17	51,043 29	7,634,516 44	214,321 68	7,420,194 76
.....	600 00	.....	.....	216,791 38	.....	216,791 38
.....	.....	.....	.....	38,985 75	.....	38,985 75
.....	.....	.....	.....	194,948 24	.....	194,948 24
.....	.....	.....	.....	50,000 00	.....	50,000 00
302,370 66	326,928 90	.....	.....	45,247 43	.....	45,247 43
50,272 00	299,844 64	.....	.....	195 43	.....	195 43
634 07	543 13	.....	.....	90 94	.....	90 94
6,290,992 47	6,472,426 57	.....	.....	3,156,754 22	.....	3,156,754 22
7,337,970 22	8,141,644 56	.....	.....	5,641,325 66	.....	5,641,325 66
3,853,478 85	3,713,246 41	.....	.....	582,102 44	.....	582,102 44
.....	.....	.....	.....	3,100 00	.....	3,100 00
1,451,278 55	2,562,412 27	.....	.....	4,077,195 53	.....	4,077,195 53
.....	.....	.....	.....	500 00	.....	500 00
.....	250 00	.....	.....	.....	.....	.....
.....	.....	.....	.....	32,000 00	.....	32,000 00
.....	.....	.....	.....	27,950 03	.....	27,950 03
.....	.....	.....	.....	133,330,360 94	.....	131,448,961 05
.....	.....	.....	.....	*10,179,083 66	§142,127 40	‖10,321,211 06
.....	.....	.....	.....	123,151,277 28	2,023,527 29	121,127,749 99
.....	.....	.....	.....	.....	.....	3,047,067 65
.....	.....	.....	.....	.....	.....	124,174,817 64
.....	.....	.....	.....	.....	.....	1,748,011 22
.....	.....	.....	.....	.....	1,299,056 43	.....
670,973,418 25	669,909,016 33	720,582,783 22	6,248,169 13	123,151,277 28	724,470 86	122,426,806 42

*805 Transfer Orders issued, payable by express at Government expense.
**1,705 Transfer Letters issued, payable without expense to the Government.
8,710 Certificates of Deposit of transfer of funds and vouchers received and verified.
***3,928 Daily Statements of Liabilities and Assets of Sub-Treasuries and Depositaries.
§668 Statements and Reports to the Secretary of the Treasury.
834 Manuscript Letters.
157,865 total number of Documents, &c., manipulated in connection with the above account.

*Transfer Orders are issued under the authorization of the Secretary of the Treasury, and, for the most part, used in transferring funds from one officer of the Treasury of the United States to another. The funds are generally delivered by express.

**Transfer Letters are issued by the Treasurer on National Banks, designated depositaries to receive United States Deposits, and are used for the purpose of transferring funds to the several Sub-Treasuries, the expense of attending such transfers being borne by the banks.

***These Daily Statements enable the Treasurer to transfer moneys, as they may be needed, from one office to another, and give him such other information as is needed for intelligible control over the accounts of the General Treasury, Post-Office Department, Transfer Accounts, Redemptions, &c.

§A Daily Cash Statement is rendered to the Secretary of the Treasury, showing the available coin and currency balances.

STATEMENT OF BALANCES AND MOVEMENT OF COIN MONEY

[Supplemental t

Office.	Balances June 30, 1875.			During fiscal year		
	Subject to draft.	Outstanding drafts.	On deposit.	Receipts proper.	Transfers received.	Transfers paid.
Treasury U. S., Washington, D. C.	$4,438,481 73	.....	$4,438,481 73	$86,769,658 10	$198,557,221 77	$5,188,142 72
Sub-Treasury U. S., New York, N. Y.	40,293,127 07	$7,892 11	40,301,019 18	221,553,446 85	19,505,249 81	182,601,199 22
Sub-Treasury U. S., Boston, Mass.	5,509,322 53	5,415 80	5,514,738 33	14,714,573 49	5,951,033 75	13,785,721 75
Sub-Treasury U. S., Philadelphia, Pa.	2,179,753 82	178 40	2,179,932 22	8,605,692 40	1,990,236 52	6,093,163 41
Sub-Treasury U. S., St. Louis, Mo.	205,945 18	.....	205,945 18	1,599,822 20	917,546 68	186,419 00
Sub-Treasury U. S., San Francisco, Cal.	3,021,378 68	321 71	3,021,703 39	8,498,155 02	2,125,011 48	10,122,615 25
Sub-Treasury U. S., New Orleans, La	309,680 71	.....	309,680 71	2,056,380 06	540,014 15	1,243,731 65
Sub-Treasury U. S., Charleston, S. C.	25,026 13	.....	25,026 13	76,773 34	150,031 30	37,696 17
Sub-Treasury U. S., Baltimore, Md.	622,160 17	.....	622,160 17	3,877,102 59	519,571 53	1,553,357 02
Sub-Treasury U. S., Cincinnati, Ohio	686,174 06	01	686,174 07	442,652 72	2,110,000 00	1,290,833 08
Sub-Treasury U. S., Chicago, Ill.	263,461 05	10	263,461 15	2,230,408 77	1,145,676 07	771,880 40
Depositary U. S., Buffalo, N. Y.	69,381 88	.....	69,381 88	905,227 05	261,022 95	802,506 70
Depositary U. S., Pittsburgh, Pa.	115,784 70	.....	115,784 70	67,921 06	430,050 75	124,718 19
Depositary U. S., Tucson, Ariz.	123 19	.....	123 19	1,255 78	.....	.....
Depositary U. S., Galveston, Tex., (old account.)	773 66	.....	773 66	.....	.....	.....
National Banks, Designated Depositaries U.S	4,850,000 00	.....	4,850,000 00	3,605 19	.....	4,853,605 19
Mint U. S., Philadelphia, Pa., Recoinage Account	249,768 07	.....	249,768 07	.....	50,272 00	299,844 64
Mint U. S., San Francisco, Cal., Recoinage Account	.....	.....	.....	.....	634 67	543 13
Bullion Fund, Mint U. S., Philadelphia, Pa.	3,338,188 32	.....	3,338,188 32	.....	6,290,992 47	6,472,426 57
Bullion Fund, Mint U. S., San Francisco, Cal.	6,445,000 00	.....	6,445,000 00	.....	7,337,970 22	8,141,644 56
Bullion Fund, Mint U. S., Carson, Nev.	441,870 00	.....	441,870 00	.....	3,853,478 85	3,713,246 41
Bullion Fund, Mint U. S., Denver, Col.	3,100 00	.....	3,100 00	.....	.....	.....
Bullion Fund U. S. Assay-Office, New York, N. Y.	5,188,329 25	.....	5,188,329 25	.....	1,451,278 55	2,562,412 27
Bullion Fund U. S. Assay-Office, Boisé City, Idaho	500 00	.....	500 00	.....	.....	.....
Bullion Fund U. S. Assay-Office, Charlotte, N. C.	250 00	.....	250 00	.....	.....	250 00
U. S. Assay-Office, Charlotte, N. C., (old account)	32,000 00	.....	32,000 00	.....	.....	.....
Branch Mint U. S., Dahlonega, Ga., (old account)	27,950 03	.....	27,950 03	.....	.....	.....
	78,317,535 23	13,811 13	78,331,346 36	.....	.....	.....
Moneys "in transit" to Offices	4,368,441 04	.....	.....	.....	.....	.....
	82,685,976 27	.....	.....	.....	.....	.....
Less moneys "in remittance" from offices	2,345,715 09	.....	.....	.....	.....	.....
Balance of moneys "in transit"	.....	2,022,725 95	.....	.....	.....	.....
General Treasury balances and amounts	80,340,261 18	2,008,914 82	78,331,346 36	351,602,677 62	253,157,342 94	249,945,957 33

)F THE GENERAL TREASURY OF THE UNITED STATES.

tatement II.]

ıded June 30, 1876.					Balances June 30, 1876.		
Drafts paid.	Receipts counter-entered.	Gold sales.	Fractional currency redeemed in silver and transferred.	Silver payments in lieu of currency, &c.	On deposit.	Outstanding drafts.	Subject to draft.
$31,535,606 3	.....	$15,557 67	.....	$94,985 20	$2,931,069 66	$444 32	$2,930,625 34
30,348,006 9	$3,121,108 39	20,000,000 0	$768,442 13	1,384,291 00	40,736,668 1	6,884 66	40,729,783 52
5,612,659 7	125 00	.....	389,983 20	700,060 00	5,691,855 88	75,967 90	5,615,887 98
2,645,439 8	.....	.....	344,971 2	200,000 00	3,692,296 5	65,025 20	3,627,261 39
107,665 5	.....	1,383,591 01	219,938 55	297,255 26	528,444 74	2 40	528,442 34
065,313 9	6 43	.....	.....	130,534 13	2,736,380 11	2,023 15	2,734,356 96
78,457 5	5,000 00	754,133 80	172,983 10	138,400 00	513,365 87	63 60	513,302 27
7,390 2	.....	.....	66,923 80	19,727 00	120,143 51	.....	120,143 51
814,933 4	.....	1,549,068 00	223,991 45	299,780 00	572,684 40	58 00	572,626 40
296,672 2	.....	64,014 83	259,999 47	286,035 04	1,041,272 11	01	1,041,272 10
211,523 1	221 82	1,324,980 42	270,603 30	294,608 00	775,630 93	6 35	775,624 58
75,357 2	.....	.....	134,188 75	49,270 25	174,308 91	.....	174,308 91
119,488 5	.....	.....	141,851 45	50,000 00	156,701 37	.....	156,701 37
.....	.....	.....	.....	.....	1,378 97	.....	1,378 97
.....	.....	.....	.....	.....	778 66	.....	778 66
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	195 43	.....	195 43
.....	.....	.....	.....	.....	90 94	.....	90 94
.....	.....	.....	.....	.....	3,156,754 22	.....	3,156,754 22
.....	.....	.....	.....	.....	5,641,325 66	.....	5,641,325 66
.....	.....	.....	.....	.....	582,102 44	.....	582,102 44
.....	.....	.....	.....	.....	3,100 00	.....	3,100 00
.....	.....	.....	.....	.....	4,077,195 53	.....	4,077,195 53
.....	.....	.....	.....	.....	500 00	.....	500 00
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	32,000 00	.....	32,000 00
.....	.....	.....	.....	.....	27,950 03	.....	27,950 03
.....	.....	.....	.....	.....	73,194,184 14	150,475 59	73,043,708 55
.....	.....	.....	.....	.....	.....	.....	2,451,421 89
.....	.....	.....	.....	.....	.....	.....	75,495,130 44
.....	.....	.....	.....	.....	.....	.....	1,341,202 07
.....	.....	.....	.....	.....	.....	1,110,219 82	.....
222,499,559 67	6,126,464 69	25,091,345 73	3,998,879 48	3,934,975 88	73,194,184 14	959,744 23	74,153,928 37

III.—STATEMENT OF BALANCES AND MOVEMENT OF MONEYS OF THE POST-OFFICE DEPARTMENT.

Office.	Balances June 30, 1875.			During the fiscal year 1876.					Balances June 30, 1876.		
	Subject to draft.	Outstanding drafts.	On deposit.	Transfers received.	Receipts proper.	Expenditures.	Transfers paid.	Receipts counter-entered.	On deposit.	Outstanding drafts.	Subject to draft.
Treasury U. S., Washington, D. C.	$47,588 31	$5,132 52	$52,720 83	$343,067 78	$743,756 94	$726,501 51	$400,000 00	.....	$13,044 04	$1,819 12	$11,224 92
Sub-Treasury U. S., New York, N. Y.	807,865 34	2,391 73	810,257 07	400,000 00	7,387,178 61	5,148,878 56	3,150,000 00	.....	298,557 12	104 34	298,452 78
Sub-Treasury U. S., Boston, Mass.	77,122 21	1,901 95	79,024 16	25,000 00	570,600 87	614,173 21	.....	.....	60,451 82	.....	60,451 82
Sub-Treasury U. S., Philadelphia, Pa.	142,208 92	318 63	142,527 55	.....	533,511 76	461,921 82	.....	.....	214,117 49	102 41	214,015 08
Sub-Treasury U. S., Saint Louis, Mo.	6,027 33	3,646 84	9,674 17	875,000 00	222,449 37	1,083,207 34	.....	$2,500 61	21,415 59	4,262 06	17,153 53
Sub-Treasury U. S., San Francisco, Cal.	84,875 08	6,268 19	91,143 27	493 62	307,440 75	345,948 48	493 62	.....	52,635 54	9,619 39	43,016 15
Sub-Treasury U. S., New Orleans, La.	32,278 57	19,822 97	52,101 54	375,000 00	64,557 19	416,531 85	.....	.....	45,126 88	6,048 35	39,078 53
Sub-Treasury U. S., Charleston, S. C.	21,057 43	10,109 19	31,166 62	300,000 00	28,696 01	337,781 04	.....	.....	22,081 59	1,595 16	20,486 43
Sub-Treasury U. S., Baltimore, Md.	59,593 07	363 36	59,956 43	50,000 00	151,838 99	228,104 11	.....	.....	33,691 31	2,180 64	31,510 67
Sub-Treasury U. S., Cincinnati, Ohio.	125,170 10	1,321 51	126,491 61	.....	260,082 51	283,790 98	50,000 00	.....	52,783 14	2,852 33	49,930 81
Sub-Treasury U. S., Chicago, Ill.	16,312 08	5,719 58	20,031 66	1,250,000 00	263,636 23	1,459,878 40	.....	.....	75,789 49	5,188 76	70,600 73
Sub-Treasury U. S., New Orleans, La., (old account)	31,164 44	.....	31,164 44	.....	.....	.....	.....	.....	31,164 44	.....	31,164 44
Depositary U. S., Buffalo, N. Y.	350 00	.....	350 00	.....	1,000 00	.....	850 00	.....	500 00	.....	500 00
Depositary U. S., Santa Fé, N. Mex.	290 00	.....	290 00	.....	220 90	.....	510 90	.....	.....	.....	.....
Depositary U. S., Little Rock, Ark., (old account)	5,823 50	.....	5,823 50	.....	.....	.....	.....	.....	5,823 50	.....	5,823 50
Depositary U. S., Galveston, Tex., (old account)	83 36	.....	83 36	.....	.....	.....	.....	.....	83 36	.....	83 36
Depositary U. S., Savannah, Ga., (old account)	205 76	.....	205 76	.....	.....	.....	.....	.....	205 76	.....	205 76
National Banks, Designated Depositaries U. S.	6,951 18	.....	6,951 18	.....	20,170 13	.....	16,706 88	660 19	9,754 24	.....	9,754 24
National Bank, Merchants', Washington, D. C., (old account)	2,801 00	.....	2,801 00	.....	.....	.....	.....	.....	2,801 00	.....	2,801 00
Total	1,407,767 68	56,996 47	1,524,764 15	3,618,561 40	10,555,140 26	11,136,717 30	3,618,561 40	3,160 80	940,026 31	33,772 56	906,253 75

Revenues collected by Postmasters for the Quarter ended September 30, 1875, as per Warrant of Postmaster-General	5,355,925 34	5,355,925 34	Moneys expended by Postmasters for same period.
Revenues collected by Postmasters for the Quarter ended December 31, 1875, as per Warrant of Postmaster-General	5,776,209 61	5,776,209 61	Do.
Revenues collected by Postmasters for the Quarter ended March 31, 1876, as per Warrant of Postmaster-General	5,787,791 01	5,787,791 01	Do.
Revenues collected by Postmasters for the Quarter ended June 30, 1876, as per Warrant of Postmaster-General	5,610,940 54	5,610,940 54	Do.
Total receipts	33,060,006 70	33,007,583 80	Total expenditures.

Copies of the Treasurer's Quarterly Account with the United States on account of the Post-Office Department are rendered annually to the Senate and House of Representatives.

The following is a summary of the Treasurer's Quarterly Account with the United States on account of the Post-Office Department for the fiscal year 1876:

Dr.		Cr.	
To Expenditures by Warrant paid by Treasurer	$11,136,717 30	By Receipts by Warrant covered into the Treasury	$10,551,979 46
To Expenditures by Postmasters, warranted by settlement	22,530,866 50	By Receipts by Postmasters, covered in by warrant on settlement	22,530,866 50
Total Expenditures	33,667,583 80	Total Receipts	33,082,845 96
Balance due the United States June 30, 1876	940,026 31	Balance due the United States June 30, 1875	1,524,764 15
	34,607,610 11		34,607,610 11

IV.—STATEMENT OF UNAVAILABLE FUNDS JUNE 30, 1876.

The following items of Deposit, Deficit, Default, or Failure were unavailable (not subject to draft) on June 30, 1876, viz:

	Coin.	Currency.	Total.
On deposit with the State of Maine, 1837	$955,838 25		
Vermont, 1837	669,086 79		
New Hampshire, 1837	669,086 79		
Massachusetts, 1837	1,338,173 58		
Connecticut, 1837	764,670 60		
Rhode Island, 1837	382,335 30		
New York, 1837	4,014,520 71		
Pennsylvania, 1837	2,867,514 78		
New Jersey, 1837	764,670 60		
Ohio, 1837	2,007,260 34		
Indiana, 1837	860,254 44		
Illinois, 1837	477,919 14		
Michigan, 1837	286,751 49		
Delaware, 1837	286,751 49		
Maryland, 1837	955,838 25		
Virginia, 1837	2,198,427 99		
North Carolina, 1837	1,433,757 39		
South Carolina, 1837	1,051,422 09		
Georgia, 1837	1,051,422 09		
Alabama, 1837	669,086 79		
Louisiana, 1837	477,919 14		
Mississippi, 1837	382,335 30		
Tennessee, 1837	1,433,757 39		
Kentucky, 1837	1,433,757 39		
Missouri, 1837	382,335 30		
Arkansas, 1837	286,751 49		
Deficits and Defaults, Branch Mint United States, San Francisco, Cal., 1857 to 1869	419,243 84		
Default, Branch Mint United States, Dahlonega, Ga., 1861, outbreak of Rebellion	27,950 03		
Branch Mint United States, Charlotte, N. C., 1861, outbreak of Rebellion	32,000 00		
Depositary United States, Galveston, Tex., 1861, outbreak of Rebellion	778 66		
Depositary United States, Baltimore, Md., 1866, late Depositary		$547 50	
Deficit, Depositary United States, Santa Fé, N. Mex., 1866, short in remittance		249 90	
Failure, Venango National Bank of Franklin, Pa., 1866		*216,791 38	
First National Bank of Selma, Ala., 1867		38,985 75	
Default, Sub-Treasury United States, New Orleans, La., 1867, May and Whitaker	6,703 36	668,621 86	
Sub-Treasury United States, New Orleans, La., 1867, May property		5,566 31	
Deficit, Sub-Treasury United States, New York, N. Y., 1867, Counterfeit 7-30s		†87,206 70	
Default, Depositary United States, Pittsburg, Pa., 1867, late Depositary		2,126 11	
Depositary United States, Baltimore, Md., 1867, late Depositary		6,900 77	
Depositary United States, Baltimore, Md., 1870, late Depositary	1,196 87		
Failure, First National Bank of Washington, D. C., 1873		‡194,948 24	
Deficit, Sub-Treasury United States, Philadelphia, Pa., 1875, short on count	832 50		
Treasury United States, Washington, D. C., 1875, Stolen June 2, 1875		47,097 65	
Totals	28,590,400 17	1,269,042 17	$29,859,442 34

* This is $600 less than the amount reported last year; that amount having been deposited in the Treasury as proceeds of sales of Lands February 26, 1876.

† Of this amount $72,933.19 were collected by George Bliss, United States Attorney, New York, and deposited in the Treasury July 10, 1876, and $5,523.20 on July 11, 1876.

‡ This amount has been paid in full.

IV.—STATEMENT OF UNAVAILABLE FUNDS—Continued.

The Post-Office Department Balance "subject to draft," as shown by Statement III, is $906,253.75, of which the following items of default and failure were unavailable (not subject to draft) on June 30, 1876, viz:

	Coin.	*Currency.*	*Total.*
Default, Sub-Treasury United States, New Orleans, La., 1861, outbreak of Rebellion	$31,164 44		
Depositary United States, Savannah, Ga., 1861, outbreak of Rebellion	205 76		
Depositary United States, Galveston, Tex., 1861, outbreak of Rebellion	83 36		
Depositary United States, Little Rock, Ark., 1861, outbreak of Rebellion	5,823 50		
Failure, Merchants' National Bank of Washington, D. C., 1866		$2,801 00	
Totals	37,277 06	2,801 00	$40,078 06

RECAPITULATION OF TOTALS.

	Coin.	*Currency.*	*Total.*
General Treasury Moneys unavailable June 30, 1876	$28,590,400 17	$1,269,042 17	$29,859,442 34
Post-Office Department Moneys unavailable June 30, 1876	37,277 06	2,801 00	40,078 06
Total Unavailable	28,627,677 23	1,271 843 17	29,899,520 40

V.—STATEMENT OF RECEIPTS AND EXPENDITURES

Receipts by warrants.

Covered in to credit of—	Issue of notes and bonds.	Net receipts.	Repayments to appropriations.	Counter-credits to appropriations.	Totals.
Customs		$148,071,984 61	$435,419 87	$26,031 13	$148,533,435 61
Internal Revenue		116,700,732 03	21,271 49	1,667 73	116,723,671 25
Lands		1,129,466 95			1,129,466 95
Miscellaneous sources		21,579,855 57			21,579,855 57
Total net revenue		287,482,039 16			
Public debt:					
Funded Loan 1881	$104,553,050 00				
United States notes	91,177,758 00				
Fractional currency	28,375,900 00				
Gold certificates	90,619,100 00				
Certificates of Deposit, United States Notes	82,730,000 00	397,455,808 00			397,455,808 00
Interest on			953,182 19	2,125 00	955,307 19
War Department Appropriations			1,145,213 70	13,525,335 12	14,670,548 82
Navy Department Appropriations			2,201,113 16	2,795,759 66	4,996,872 82
Interior Department Appropriations			904,829 12	535,395 72	1,440,224 84
Interior Civil Appropriations			26,622 60	6,305 46	32,928 06
Treasury Proper Appropriations			348,919 93	338,655 51	687,575 44
Diplomatic Appropriations			16,075 11	52,960 99	69,036 10
Quarterly Salaries Appropriations			7 07		7 07
Judiciary Appropriations			127,160 40	110,508 20	237,668 60
For payment of judgments of Court of Commissioners of Alabama Claims		6,613,836 12	1,640 38		6,615,476 50
Totals		691,551,673 28	6,181,455 02	17,394,744 52	715,127,872 82
Balance of covered moneys June 30, 1875					144,702,416 41
					859,830,289 23

The books were closed as regards Repay and Counter Warrants on June 30, 1876, but as regards Revenue Covering Warrants, although constructively of date June 30, 1876, the books were not actually closed until August 15, 1876.

Unexpended balances of appropriations are deposited in the Treasury by disbursing officers, and are covered in by warrants of the Secretary of the Treasury, to the credit of the appropriations from which the amount was originally drawn as well as to the personal credit of the officer. Such warrants are technically termed "Repay Covering-Warrants."

"Counter-Warrants" carry amounts to the credit of an appropriation for the reason that it was not properly chargeable with an expenditure, but some other appropriation which is drawn upon by "Transfer-Warrants."

Warrants and Drafts.

The receipts, as per Statement V, were covered into the Treasury by 15,091 Revenue and Counter Warrants, and the expenditures were authorized by 32,540 Pay and Transfer Warrants, to facilitate the payment of which 33,800 drafts were issued by this Office. The number of warrants and drafts issued during the last ten fiscal years is given below.

	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.
Covering-Warrants	9,830	10,098	10,990	11,800	11,323	12,450	14,560	14,959	14,679	15,091
Pay-Warrants	31,051	30,222	27,510	25,304	25,711	27,020	31,493	33,782	33,300	32,540
Drafts	34,022	36,566	30,752	25,954	31,759	31,757	36,234	37,666	39,161	33,800
Total General Treasury	74,903	76,886	69,252	63,058	68,793	71,227	82,287	86,407	87,140	81,431
Post-Office Department Pay-Warrants	5,588	5,192	5,704	5,101	6,058	6,707	8,005	10,637	12,278	13,456
Grand total	80,491	82,078	74,956	68,159	74,851	77,934	90,292	97,044	99,418	94,887

The average yearly issue for the last ten fiscal years is 84,011.

ITS FOR THE FISCAL YEAR 1876.

Expenditures by warrants.

Warrants from appropriations on account of—		Net expenditures.	Repayments, being amounts unexpended.	Amounts re-credited to appropriations.	Totals.
.....	$20,347,789 45	.....	$435,419 87	$26,031 13	$20,809,160 45
ıue	5,279,899 47	.....	21,271 49	1,667 73	5,302,768 69
.....	4,820,379 72	.....	26,622 60	6,305 46	4,853,307 78
er	31,070,106 56	.....	348,919 93	338,655 51	31,757,682 60
.....	1,410,252 50	.....	16,075 11	52,960 99	1,479,288 60
ries	582,545 59	.....	7 07	.....	582,552 66
.....	3,447,550 49	.....	127,160 40	110,508 20	3,685,219 09
l Miscellaneous					
es	.....	$66,958,373 78	.....	.....	.....
nt	.....	38,070,888 64	1,145,213 70	13,525,335 12	52,741,437 46
ent	.....	18,963,309 82	2,201,113 16	2,795,759 66	23,960,182 64
tment	.....	34,228,953 86	904,829 12	535,395 72	35,664,178 70
terest	.....	100,243,271 23	953,182 19	2,125 00	101,198,578 42
penditures	.....	258,459,797 33			
of Bonds*	194,067,300 00				
f United States	97,180,944 00				
of Fractional	36,058,728 80				
of Gold Certifi-	83,734,000 00				
of Certificates of ited States Notes	108,305,000 00				
		449,345,272 80	.....	.....	449,345,272 80
judgments of mmissioners of ims	.....	6,641,287 26	1,640 38	.....	6,642,927 64
.....	.....	714,446,357 39	6,181,455 02	17,394,744 52	738,022,556 93
covered moneys June 30, 1876					121,807,732 30
					859,830,289 23

ore closed as regards the entry of Pay-Warrants on June 30, 1876.
'arrants" are issued for the purpose of drawing an amount from an appropriation prop- with an expenditure, in order that the amount may be placed to the credit of another by "Counter-Warrants," the moneys having been erroneously paid from the appropria- credit. The total amount of "Transfer" and "Counter" Warrants must, therefore, agree. § of unexpended balances repaid into the Treasury and covered in by "Repay-Warrants" ts credited to appropriations by adjustment and covered in by "Counter-Warrants" are above statement of expenditures in order to show the net expenditures for the fiscal ıple: The total expenditures for the War Department were $52,741,437.46; but $1,145,213.70, ı expended, were repaid into the Treasury, and, $13,525,335.12 having been credited back ınt of appropriations, the real net expenditures for that Department were only

f the following items, viz:

862	$64,246,750 00	Treasury Notes of 1861	$50 00
864	57,132,700 00	7.30s of 1861	50 00
865	1,789,250 00	One-year Notes of 1863	5,020 00
.....	200 00	Two-year Notes of 1863	3,650 00
Indebtedness of 1870	678,000 00	Compound-Interest Notes	38,630 00
ty Stock	151,000 00	7.30s of 1864 and 1865	13,000 00
.....	9,000 00		

ıcluded Old Demand Notes, $3,190.
ınt $7,062,142.09 were redeemed in Subsidiary Silver Coin under act of Congress approved n account of the Sinking-Fund.
reby shown, viz:

On account of—	*Transfer-warrants.*	*Counter-warrants.*
nt Appropriation	$13,495,092 84	$13,525,335 12
ation	3,203,971 75	2,795,759 66
priation	162,461 04	535,395 72
opriation	4,383 25	110,508 20
r Appropriation	310,813 85	338,655 51
priation	75,225 37	26,031 13
ue Appropriation	75,644 83	1,667 73
Appropriation	6,305 46	6,305 46
lic Debt Appropriation	2,125 00	2,125 00
propriation	58,521 13	52,960 99
ries Appropriation		
	17,394,744 52	17,394,744 52

VI.—STATEMENT OF TREAS

DR. *The United States in account with John C. New, Treasurer*

July 1, 1875, to June 30, 1876:			
To payments on Warrants issued during fiscal year, viz:			
Treasury	$31, 748, 798 49		
Quarterly Salaries	574, 834 30		
Judiciary	3, 678, 969 51		
Diplomatic	7, 918, 776 49		
Customs	20, 804, 573 46		
Interior Civil	4, 849, 405 34		
Internal Revenue	5, 168, 985 03		
Public Debt	550, 543, 851 22		
Interior	36, 659, 761 57		
War	52, 700, 186 60		
Navy	23, 960, 114 64		
		$737, 608, 256 65	
To payments on Warrants issued during previous fiscal years, viz:			
Treasury	49, 108 81		
Quarterly Salaries	13, 909 22		
Judiciary	9, 555 02		
Diplomatic	1, 489 28		
Customs	1, 139 32		
Interior Civil	22, 452 17		
Internal Revenue	139, 771 94		
Interior	2, 551 25		
War	111, 940 73		
Navy	1, 666 01		
		353, 576 75	$737, 961, 833 40
To balance Covered Moneys June 30, 1876, viz:			
Account of F. E. Spinner, late Treasurer United States	29, 859, 442 34		
Account of John C. New, Treasurer United States	120, 877, 614 86		
		150, 737, 057 20	150, 737, 057 20
To reconcile this balance with that of the General Treasury Ledger—			
Add amount of receipts not covered in account of F. E. Spinner, late Treasurer United States	15, 673, 14		
Add amount of receipts not covered in account of John C. New, Treasurer United States	603, 400 98		
		619, 074 12	
		151, 356, 131 32	
Deduct amount of Unpaid Warrants in account of F. F. Spinner, late Treasurer United States	413, 379 71		
Deduct amount of Unpaid Warrants in account of John C. New, Treasurer United States	414, 300 28		
Deduct amount on deposit with the States	28, 101, 644 91		
		28, 929, 324 90	
General Treasury balance June 30, 1876, (*see* Statement II)		122, 426, 806 42	
			888, 698, 890 60

URER'S QUARTERLY ACCOUNT.

of the United States, for the fiscal year ending June 30, 1876. CR.

July 1, 1875:			
By General Treasury balance	$145,774,419 14		
To reconcile this balance with that of Treasurer's Quarterly Account—			
Add amount on deposit with the States	28,101,644 91		
Add amount of Unpaid Warrants	766,956 46		
		$174,643,020 51	
Deduct amount of receipts not covered in		1,072,002 73	
Balance of Covered Moneys, as per Treasurer's Quarterly Account, June 30, 1875			$173,571,017 78
July 1, 1875, to June 30, 1876:			
By receipts covered in by Warrants:			
Customs, fiscal year 1876, receipts	148,045,333 50		
Customs, previous years' receipts	26,651 11		
		148,071,984 61	
Internal Revenue, fiscal year 1876, receipts	116,699,603 70		
Internal Revenue, previous years' receipts	1,128 33		
		116,700,732 03	
Lands, fiscal year 1876, receipts		1,129,466 95	
Miscellaneous Revenues, fiscal year 1876, receipts	424,927,095 07		
Miscellaneous Revenues, previous years' receipts	722,394 62		
		425,649,489 69	
Miscellaneous Repayments, fiscal year 1876, receipts	2,412,235 76		
Miscellaneous Repayments, previous years' receipts	56,317 30		
		2,468,553 06	
War Repayments, fiscal year 1876, receipts	14,481,572 75		
War Repayments, previous years' receipts	188,976 07		
		14,670,548 82	
Navy Repayments, fiscal year 1876, receipts	4,971,377 27		
Navy Repayments, previous years' receipts	25,495 55		
		4,996,872 82	
Interior Repayments, fiscal year 1876, receipts	1,417,340 43		
Interior Repayments, previous years' receipts	22,884 41		
		1,440,224 84	
			715,127,872 82
			888,698,890 60

VII.—EXPLANATORY STATEMENT OF DIFFERENCES BETWEEN BALANCES OF JUNE 30, 1876.

1.

It will be seen by reference to Statement II of this report that the "General Treasury Balance" subject to draft June 30, 1876, was		$122, 426, 806 42
and by the "Supplemental Statement" that the "Coin Balance" was	$74, 153, 928 37	
By reference to the "Public Debt Statement" of July 1, 1876, the cash in the Treasury at the close of business on June 30, 1876, is stated as	73, 625, 584 97	119, 469, 726 70
The differences amounting to	528, 343 40	2, 957, 079 72

are explained by the fact that the transcripts of General Account containing reports of receipts into the Treasury prior to July 1, 1876, (the amount which is here stated,) were not received at this office until after that date, from the following offices, viz:

	Coin.	*Coin and currency.*	*Coin.*	*Coin and currency.*
Sub-Treasury United States, Boston	$154, 127 88	$460, 695 34		
Sub-Treasury United States, Philadelphia	27, 841 21	60, 573 43		
Sub-Treasury United States, Saint Louis	39, 897 15	50, 675 54		
Sub-Treasury United States, San Francisco	270, 518 19	384, 711 87		
Sub-Treasury United States, New Orleans	28, 502 79	63, 330 28		
Sub-Treasury United States, Charleston	51 30	7, 359 61		
Sub-Treasury United States, Cincinnati	2, 120 58	6, 058 31		
Sub-Treasury United States, Chicago	6, 736 36	122, 066 67		
Depositary United States, Buffalo, N. Y	11, 612 97	50, 923 19		
Depositary United States, Pittsburgh, Pa	3, 182 99	4, 818 83		
Depositary United States, Santa Fé, N. M		3, 275 24		
Depositary United States, Tucson, Ariz		3, 784 82		
National Banks, Designated Depositaries United States		747, 427 40		
Unavailable cash, as per statement of this report, included in ledger balance but not in that of the "Public Debt Statement"	67, 432 05	992, 431 04		
	612, 023 47	2, 958, 131 57		
Less amount of Gold Sales and Silver Payments	83, 680 07			
Less amount of Counter-Entries of Receipts		1, 051 85		
			$528, 343 40	$2, 957, 079 72

2.

June 30, 1876, "General Treasury Balance," as per Statement II, is		122, 426, 806 42
June 30, 1876, "Balance of Covered Moneys," as per Statement V, is		121, 807, 732 30
The difference amounting to		619, 074 12

is explained by the fact that certain moneys deposited in the Treasury had not been "covered in" by warrant up to June 30, 1876, viz:

Deposits in Treasury, Sub-Treasuries, and Depositaries United States, prior to July 1, 1875	$13, 484 18	
Deposits in National Banks, Designated Depositaries United States, prior to July 1, 1875	2, 188 96	
Deposits in Treasury, Sub-Treasuries, and Depositaries United States, in fiscal year 1876	482, 827 73	
Deposits in National Banks, Designated Depositaries United States, in fiscal year 1876	120, 573 25	
		619, 074 12

3.

By Treasurer's Quarterly Account, Statement VI, the "balance of covered moneys June 30, 1876," is stated as		150, 737, 057 20
and by "Receipts and Expenditures," Statement V, the "balance of covered moneys June 30, 1876," is stated as		121, 807, 732 30
The difference, amounting to		28, 929, 324 90
is explained by the fact that in the Treasurer's Quarterly Account all moneys that have been covered into the Treasury are included, but not in the "Receipts and Expenditures by Warrant" account, from which the amount deposited with the States, being really unavailable, has been dropped		28, 101, 644 91
and by the additional fact that the amount of all pay-warrants issued to the close of the fiscal year is credited in the "Receipts and Expenditures by Warrant" account; but in the "Treasurer's Quarterly Account" only the amount of those pay-warrants is credited for which vouchers have passed into the hands of the accounting officers at the close of the fiscal year, the amount of pay-warrants for which vouchers had not been passed was		827, 679 99
		28, 929, 324 90

4.

The General Treasury Balance "subject to draft," as shown by Statement II, is		$122, 426, 806 42
to which being added the amount on deposit with the States, transferred under act of Congress approved June 23, 1836		28, 101, 644 91
The total balance of General Treasury Moneys is found to be		150, 528, 451 33
and plus the amount of difference between "Receipts not covered in"	$619, 074 12	
and "Warrants remaining unpaid"	827, 679 99	
		208, 605 87
agrees with the Balance of Covered Moneys due the United States as shown per Statement VI, Treasurer's Quarterly Account, page 28		150, 737, 057 20

VIII.—STATEMENT OF BALANCES REMAINING TO THE CREDIT OF UNITED STATES DISBURSING OFFICERS AND AGENTS, JUNE 30, 1876.

Offices.	Amount.
Treasury of the United States, (cash-room,) Washington, D. C	$1, 670, 913 88
Sub-Treasury United States, New York, N. Y	4, 003, 701 82
Sub-Treasury United States, Boston, Mass	313, 857 05
Sub-Treasury United States, Philadelphia, Pa	386, 503 66
Sub-Treasury United States, Saint Louis, Mo	526, 716 94
Sub-Treasury United States, San Francisco, Cal	791, 316 86
Sub-Treasury United States, New Orleans, La	566, 279 96
Sub-Treasury United States, Charleston, S. C	99, 175 06
Sub-Treasury United States, Baltimore, Md	241, 977 53
Sub-Treasury United States, Cincinnati, Ohio	137, 184 51
Sub-Treasury United States, Chicago, Ill	1, 009, 296 66
Depositary United States, Buffalo, N. Y	70, 477 14
Depositary United States, Pittsburgh, Pa	127, 876 05
Depositary United States, Santa Fé, N. Mex	80, 018 18
Depositary United States, Tucson, Aris	130, 319 48
National banks designated as depositaries United States	3, 503, 838 03
Total	13, 658, 852 81

During the fiscal year 8,128 "Lists of balances standing to the official credit of United States Disbursing Officers and Agents" were received by this Office, (Division of Accounts;) 52,327 "Statements of Public Funds" and "Abstracts of Weekly Statements" were received for examination, comparison, certification, and return to the Bureaus and Departments from which sent; and 641 letters were written in regard to errors and corrections.

IX.—STATEMENT BY CLASSES OF UNITED STATES DISBURSING OFFICERS AND AGENTS.

Classes.	Reporting.	Not reporting.	Total.
Army:			
Quartermasters	234	71	305
Commissaries	126	73	199
Recruiting-Officers	23	7	30
Paymasters	49	3	52
Engineer Officers	40	5	45
Ordnance-Officers	21	14	35
Staff-Officers	6	1	7
Medical Officers	4	.....	4
Signal-Service Officers	4	2	6
Engineer Agents	2	.....	2
Superintendent Military Academy	1	.....	1
Montana and Dakota Indian-War Claims	1	.....	1
Navy:			
Pay-Directors	5	1	6
Pay-Inspectors	4	2	6
Paymasters	20	6	26
Passed Assistant Paymasters	2	.....	2
Civil:			
Collectors of Internal Revenue	97	68	165
Collectors of Customs	113	16	129
Surveyors of Customs	35	.....	35
United States Marshals	53	.....	53
Pension Agents	125	.....	125
Superintendents of Indian Affairs	2	.....	2
Indian Agents	74	.....	74
Officers of the Light-House Board	27	.....	27
Supervising Architect's Disbursing Agents	39	.....	39
Department Disbursing Clerks	5	.....	5
Other Disbursing Agents	.....	.....	.....
Commissioner of Northern Boundary Survey	1	.....	1
Totals	1, 113	269	1, 382

X.—STATEMENT OF THE NUMBER OF NATIONAL BANKS ORGANIZED, FAILED, IN VOLUNTARY LIQUIDATION, REDUCING CIRCULATION, ETC.

The number of National Banks which had deposited securities for their circulation to July 1, 1875, was	2,282
Number organized during the fiscal year 1876	55
Total number organized to July 1, 1876	2,337
Number of banks failed prior to July 1, 1875	38
Number of banks which failed in fiscal year 1876	9
In voluntary liquidation prior to July 1, 1875	133
In voluntary liquidation, which made deposits during the fiscal year 1876	43
Number of National Banks doing business June 30, 1876	2,114
Total	2,337

XI.—STATEMENT OF REDEMPTION OF THE CIRCULATING NOTES OF NATIONAL BANKS FAILED.

State.	Place.	Title.	Redeemed to July 1, 1875.	Redeemed in fiscal year 1876.	Total redemptions.	Deposits to redeem notes.	Balance.
Arkansas	Fort Smith	First National Bank	$40,865 00	$1,970 00	$42,835 00	$45,000 00	$2,165 00
Alabama	Selma	First National Bank	83,781 75	205 00	83,986 75	85,000 00	1,013 25
Colorado	Georgetown	Miners' National Bank		6,025 00	6,025 00	8,000 00	1,975 00
Connecticut	Bethel	First National Bank	25,684 50	95 00	25,779 50	26,300 00	520 50
District of Columbia	Washington	First National Bank	258,320 00	92,322 00	350,642 00	356,556 25	5,914 25
Do	do	Merchants' National Bank	177,184 00	600 00	177,784 00	180,000 00	2,216 00
Illinois	Chicago	Fourth National Bank*		12,019 00	12,019 00	82,700 00	70,681 00
Do	do	City National Bank*		6,602 00	6,602 00	87,709 00	81,107 00
Do	do	Cook County National Bank	61,005 00	90,593 00	151,598 00	195,100 00	43,502 00
Do	do	Scandinavian National Bank	115,622 00	6,981 00	122,603 00	135,000 00	12,397 00
Do	Rockford	First National Bank	43,698 00	360 00	44,058 00	45,000 00	942 00
Indiana	Anderson	First National Bank	21,005 00	10,725 50	31,730 50	45,000 00	13,269 50
Do	Princeton	Gibson County National Bank	6,000 00	13,105 00	19,105 00	43,800 00	24,695 00
Iowa	Bedford	First National Bank*		2,830 00	2,830 00	3,000 00	170 00
Do	Keokuk	First National Bank	88,759 00	155 00	88,914 00	90,000 00	1,086 00
Do	Osceola	First National Bank*		6,030 00	6,030 00	4,000 00	†2,030 00
Kansas	Topeka	First National Bank*		1,580 00	1,580 00	4,900 00	3,320 00
Do	do	Kansas Valley National Bank	34,610 00	21,771 00	56,381 00	85,100 00	28,719 00
Louisiana	New Orleans	First National Bank	176,705 50	715 00	177,420 50	180,000 00	2,579 50
Do	do	Crescent City National Bank	370,325 00	20,900 00	391,225 00	450,000 00	58,775 00
Do	do	New Orleans National Banking Association	216,500 00	67,000 00	283,500 00	285,650 00	2,150 00
Minnesota	Duluth	First National Bank*		6,200 00	6,200 00	4,000 00	†2,200 00
Mississippi	Vicksburgh	The National Bank	24,913 75	105 00	25,018 75	25,500 00	481 25

Do	Waverly	Waverly National Bank	63,581 00	3,239 00	66,813 00	71,000 00	4,187 00
Nevada	Austin	First National Bank	122,501 50	2,640 00	125,141 50	129,700 00	4,558 50
Ohio	Mansfield	First National Bank	41,010 50	22,514 00	63,524 50	90,000 00	26,475 50
Do	Tiffin	First National Bank*		17,950 00	17,950 00	20,000 00	2,050 00
Pennsylvania	Carlisle	First National Bank	20,500 00	10,465 00	30,965 00	45,000 00	14,035 00
Do	Franklin	Venango National Bank	84,278 50	100 00	84,378 50	85,000 00	621 50
Do	Philadelphia	Fourth National Bank	164,900 00	5,015 00	169,915 00	179,000 00	9,085 00
Tennessee	Memphis	Tennessee National Bank	88,953 75	150 00	89,103 75	90,000 00	896 25
Utah	Salt Lake City	First National Bank	28,900 00	44,527 00	73,427 00	118,191 00	44,764 00
Virginia	Charlottesville	Charlottesville National Bank*		33,820 00	33,820 00	101,585 00	67,767 00
Do	Norfolk	First National Bank	37,515 00	25,612 00	63,127 00	95,000 00	31,873 00
Do	Petersburgh	First National Bank	74,815 00	46,130 00	120,945 00	179,200 00	58,255 00
Do	....do	Merchants' National Bank	141,530 00	92,930 00	234,460 00	360,000 00	125,540 00
Wisconsin	La Crosse	First National Bank*		6,000 00	6,000 00	3,000 00	†3,000 00
			4,553,548 00	770,818 80	5,324,366 80	6,198,221 75	881,084 95
Less adverse balances marked thus †							7,230 00
							873,854 95

RECAPITULATION.

Number of banks failed to July 1, 1875	38
Number of banks which failed in fiscal year 1876	9
Total to July 1, 1876	47

* Failed in fiscal year 1876.

† Notes redeemed in excess of deposits and balance made good by the Comptroller of the Currency July 22, 1876.

X.—STATEMENT OF THE NUMBER OF NATIONAL BANKS ORGANIZED, FAILED, IN VOLUNTARY LIQUIDATION, REDUCING CIRCULATION, ETC.

The number of National Banks which had deposited securities for their circulation to July 1, 1875, was	2,282
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Number of banks which failed in fiscal year 1876	9
In voluntary liquidation prior to July 1, 1875	133
In voluntary liquidation, which made deposits during the fiscal year 1876	43
Number of National Banks doing business June 30, 1876	2,114
Total	2,337

XI.—STATEMENT OF REDEMPTION OF THE CIRCULATING NOTES OF NATIONAL BANKS FAILED.

State.	Place.	Title.	Redeemed to July 1, 1875.	Redeemed in fiscal year 1876.	Total redemptions.	Deposits to redeem notes.	Balance.
Arkansas	Fort Smith	First National Bank	$40,865 00	$1,970 00	$42,835 00	$45,000 00	$2,165 00
Alabama	Selma	First National Bank	83,781 75	205 00	83,986 75	85,000 00	1,013 25
Colorado	Georgetown	Miners' National Bank	.....	6,025 00	6,025 00	8,000 00	1,975 00
Connecticut	Bethel	First National Bank	25,684 50	95 00	25,779 50	26,300 00	520 50
District of Columbia	Washington	First National Bank	258,320 00	92,322 00	350,642 00	356,556 25	5,914 25
Do	....do	Merchants' National Bank	177,184 00	600 00	177,764 00	180,000 00	2,216 00
Illinois	Chicago	Fourth National Bank*	.....	12,019 00	12,019 00	82,700 00	70,681 00
Do	....do	City National Bank*	.....	6,602 00	6,602 00	87,709 00	81,107 00
Do	....do	Cook County National Bank	61,005 00	90,593 00	151,598 00	195,100 00	43,502 00
Do	....do	Scandinavian National Bank	115,622 00	6,981 00	122,603 00	135,000 00	12,397 00
Do	Rockford	First National Bank	43,698 00	360 00	44,058 00	45,000 00	942 00
Indiana	Anderson	First National Bank	21,005 00	10,725 50	31,730 50	45,000 00	13,269 50
Do	Princeton	Gibson County National Bank	6,000 00	13,105 00	19,105 00	43,800 00	24,695 00
Iowa	Bedford	First National Bank*	.....	2,830 00	2,830 00	3,000 00	170 00
Do	Keokuk	First National Bank	88,759 00	155 00	88,914 00	90,000 00	1,086 00
Do	Osceola	First National Bank*	.....	6,030 00	6,030 00	4,000 00	†2,030 00
Kansas	Topeka	First National Bank*	.....	1,580 00	1,580 00	4,900 00	3,320 00
Do	....do	Kansas Valley National Bank	34,610 00	21,771 00	56,381 00	85,100 00	28,719 00
Louisiana	New Orleans	First National Bank	176,705 50	715 00	177,420 50	180,000 00	2,579 50
Do	....do	Crescent City National Bank	370,325 00	20,900 00	391,225 00	450,000 00	58,775 00
Do	....do	New Orleans National Banking Association	216,500 00	67,030 00	283,500 00	285,650 00	2,150 00
Minnesota	Duluth	First National Bank*	.....	6,200 00	6,200 00	4,000 00	†2,200 00
Mississippi	Vicksburgh	The National Bank	24,913 75	105 00	25,018 75	25,500 00	481 25

Nevada	Austin	First National Bank	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Ohio	Mansfield	First National Bank	41,010 50	22,514 00	63,524 50	90,000 00	26,475 50
Do	Tiffin	First National Bank *		17,950 00	17,950 00	20,000 00	2,050 00
Pennsylvania	Carlisle	First National Bank	20,500 00	10,465 00	30,965 00	45,000 00	14,035 00
Do	Franklin	Venango National Bank	84,278 50	100 00	84,378 50	85,000 00	621 50
Do	Philadelphia	Fourth National Bank	164,900 00	5,015 00	169,915 00	179,000 00	9,085 00
Tennessee	Memphis	Tennessee National Bank	88,953 75	150 00	89,103 75	90,000 00	896 25
Utah	Salt Lake City	First National Bank	28,900 00	44,527 00	73,427 00	118,191 00	44,764 00
Virginia	Charlottesville	Charlottesville National Bank *		33,820 00	33,820 00	101,585 00	67,767 00
Do	Norfolk	First National Bank	37,515 00	25,612 00	63,127 00	95,000 00	31,873 00
Do	Petersburgh	First National Bank	74,815 00	46,130 00	120,945 00	179,200 00	58,255 00
Do	....do	Merchants' National Bank	141,530 00	92,930 00	234,460 00	360,000 00	125,540 00
Wisconsin	La Crosse	First National Bank *		6,000 00	6,000 00	3,000 00	†3,000 00
			4,553,548 00	770,818 80	5,324,366 80	6,198,221 75	881,084 95
Less adverse balances marked thus †							7,230 00
							873,854 95

RECAPITULATION.

Number of banks failed to July 1, 1875	38
Number of banks which failed in fiscal year 1876	9
Total to July 1, 1876	47

* Failed in fiscal year 1876.

† Notes redeemed in excess of deposits and balance made good by the Comptroller of the Currency July 22, 1876.

XII.—STATEMENT OF THE REDEMPTION OF CIRCULATING NOTES OF NATIONAL BANKS IN VOLUNTARY LIQUIDATION.

State.	Place.	Title.	Redeemed to July 1, 1875.	Redeemed in fiscal year 1876.	Total redemptions.	Deposits to redeem notes.	Balance.
Colorado	Golden	First National Bank*		$5,970 00	$5,970 00	$24,425 00	$18,455 00
Do	Pueblo	People's National Bank	$2,900 00	8,764 00	11,664 00	26,500 00	14,836 00
Connecticut	Jewett City	Jewett City National Bank	7,000 00	10,305 00	17,305 00	27,050 00	9,745 00
District of Columbia	Georgetown	National Bank of Commerce	61,780 00	2,370 00	64,150 00	68,400 00	4,250 00
Do	Washington	National Bank of the Metropolis	96,620 00	8,561 00	105,181 00	116,900 00	11,719 00
Georgia	Augusta	Merchants and Planters' National Bank	22,000 00	60,280 00	82,280 00	169,000 00	86,720 00
Do	Savannah	Savannah National Bank	81,135 25	965 00	82,100 25	85,000 00	2,899 75
Illinois	Cairo	First National Bank	22,600 00	24,607 00	47,207 00	85,200 00	37,993 00
Do	Chicago	Second National Bank	47,013 00	22,228 00	69,241 00	97,500 00	28,259 00
Do	....do	Fourth National Bank*		15,200 00	15,200 00	15,200 00	Failed.
Do	....do	Manufacturers' National Bank	201,510 00	106,749 00	308,259 00	438,750 00	130,491 00
Do	....do	Mechanics' National Bank	23,500 00	32,760 00	56,260 00	105,200 00	48,940 00
Do	Decatur	First National Bank	81,516 80	1,439 00	82,955 80	85,250 00	2,294 20
Do	La Salle	First National Bank	30,300 00	1,535 00	31,835 00	33,200 00	1,365 00
Do	Paxton	First National Bank*		7,909 00	7,909 00	45,000 00	37,091 00
Do	Pekin	First National Bank	10,100 00	29,919 00	40,019 00	82,400 00	42,381 00
Do	Quincy	Merchants and Farmers' National Bank	119,285 00	6,935 00	126,220 00	135,000 00	8,780 00
Do	Shawneetown	Gallatin National Bank	74,826 00	63,516 00	138,342 00	220,496 00	82,154 00
Do	Warren	Farmers' National Bank	15,200 00	12,719 50	27,919 50	44,247 00	16,327 50
Do	Winchester	People's National Bank*		14,960 00	14,960 00	66,500 00	51,540 00
Indiana	Fort Wayne	Merchants' National Bank*		13,855 00	13,855 00	46,820 00	32,965 00
Do	Goshen	First National Bank	88,396 00	5,248 00	93,644 00	103,500 00	9,856 00
Do	Indianapolis	Fourth National Bank	68,920 00	2,605 00	71,525 00	75,100 00	3,575 00
Do	La Fayette	Union National Bank	43,400 00	68,825 00	112,225 00	198,995 00	86,770 00
Do	Lawrenceburgh	Lawrenceburgh National Bank	158,312 00	7,740 50	166,052 50	179,500 00	13,447 50
Do	Rochester	First National Bank*		6,928 00	6,928 00	44,400 00	37,472 00
Do	Spencer	First National Bank*		3,914 00	3,914 00	63,000 00	59,086 00
Iowa	Atlantic	First National Bank*		2,988 00	2,988 00	43,689 00	40,701 00
Do	Bloomfield	First National Bank*		6,265 00	6,265 00	49,490 00	43,225 00
Do	Bluffton	First National Bank	39,116 25	675 00	39,791 25	41,230 00	1,438 75
Do	Des Moines	First National Bank	84,093 75	1,700 00	85,793 75	89,300 00	3,506 25
Do	....do	Second National Bank	38,592 00	650 00	39,242 00	40,300 00	1,058 00
Do	Dubuque	Merchants' National Bank	75,766 00	45,129 00	120,895 00	180,000 00	59,105 00
Do	....do	National State Bank	105,498 75	2,300 00	107,798 75	112,600 00	4,801 25
Do	Fort Madison	Fort Madison National Bank	61,125 00	2,440 00	63,565 00	67,500 00	3,935 00
Do	Iowa City	Iowa City National Bank	6,900 00	33,842 00	40,742 00	87,700 00	46,958 00
Do	Marshalltown	Farmers' National Bank*		5,445 00	5,445 00	27,000 00	21,555 00
Do	Monticello	Monticello National Bank	2,600 00	13,364 00	15,964 00	44,188 00	28,224 00
Do	Oskaloosa	First National Bank	61,366 85	590 00	61,956 85	63,745 00	1,788 15
Do	Sioux City	Citizen's National Bank	10,500 00	14,770 00	25,270 00	45,000 00	19,730 00
Do	Vinton	First National Bank	39,928 75	615 00	40,543 75	41,615 00	1,071 25
Kansas	Baxter Springs	First National Bank	6,500 00	11,294 00	17,794 00	33,600 00	15,806 00

		First National Bank*		15,745 00	10,340 00	45,000 00	29,655 00
Do	Junction City	Second National Bank	29,005 00	24,991 00	53,996 00	90,000 00	36,004 00
Do	Leavenworth	First National Bank	11,500 00	13,607 00	25,107 00	42,500 00	17,393 00
Do	Olathe	State National Bank*		5,477 00	5,477 00	30,600 00	25,123 00
Do	Topeka	Planters' National Bank*		77,956 00	77,956 00	315,000 00	237,044 00
Kentucky	Louisville	The National Bank	248,802 00	5,710 00	254,512 00	270,000 00	15,488 00
Do	Maysville	Teutonia National Bank	69,520 00	76,970 00	146,490 00	261,000 00	114,510 00
Louisiana	New Orleans	Second National Bank	10,000 00	16,190 00	26,190 00	41,200 00	15,010 00
Maine	Portland	First National Bank	48,703 75	504 00	49,207 75	50,850 00	1,642 25
Do	Hallowell	Central National Bank	44,395 00	53,254 00	97,579 00	166,600 00	69,021 00
Maryland	Baltimore	First National Bank	38,987 75	590 00	39,577 75	40,750 00	1,172 25
Do	Frostburgh	First National Bank	13,000 00	22,476 00	35,476 00	53,800 00	18,324 00
Massachusetts	Dorchester	Kidder National Gold Bank†					
Do	Boston	First National Bank	12,500 00	15,754 00	28,254 00	42,600 00	14,346 00
Do	Newton	National Insurance Bank	72,318 75	1,200 00	73,518 75	75,500 00	1,981 25
Michigan	Detroit	First National Bank	47,218 25	910 00	48,128 25	49,500 00	1,371 75
Do	Fenton	First National Bank*		9,123 00	9,123 00	44,400 00	35,277 00
Do	Ishpeming	First National Bank		4,535 00	4,535 00	27,000 00	22,465 00
Do	Mount Clemens	First National Bank*		12,165 00	12,165 00	45,000 00	32,835 00
Do	Schoolcraft	The National Bank	19,010 00	12,535 00	31,545 00	45,000 00	13,455 00
Do	Tecumseh	Merchants' National Bank		12,585 00	12,585 00	44,599 00	32,014 00
Minnesota	Hastings	First National Bank	37,695 00	1,900 00	39,595 00	42,200 00	2,605 00
Do	New Ulm	National Marine Bank*		10,245 00	10,245 00	59,710 00	49,465 00
Do	Saint Paul	United National Bank	41,305 00	1,140 00	42,445 00	44,125 00	1,680 00
Do	Winona	First National Bank	38,425 00	735 00	39,160 00	40,500 00	1,340 00
Mississippi	Jackson	First National Bank	25,118 75	75 00	25,193 75	25,500 00	306 25
Missouri	Carondelet	First National Bank	11,585 00	80 00	11,665 00	11,990 00	325 00
Do	Columbia	Kansas City National Bank*		15,539 00	15,539 00	65,991 00	50,452 00
Do	Kansas City	First National Bank*		11,749 00	11,749 00	35,400 00	23,651 00
Do	Knobnoster	First National Bank*		5,000 00	5,000 00	45,000 00	40,000 00
Do	La Grange	State National Bank	82,400 70	1,450 00	83,850 70	86,187 00	2,336 30
Do	Saint Joseph	First National Bank	171,953 05	2,470 00	174,423 05	179,990 00	5,566 95
Do	Saint Louis	Union National Bank	68,010 00	35,983 00	103,993 00	150,300 00	46,307 00
Do	...do	First National Bank	32,800 50	23,042 00	55,842 50	90,000 00	34,157 50
Do	Shelbina	Montana National Bank	22,900 00	4,440 00	26,440 00	31,500 00	5,060 00
Montana	Helena	First National Bank*		4,930 00	4,930 00	45,000 00	40,070 00
Nebraska	Ashland	Carroll County National Bank	7,000 00	10,077 00	17,077 00	27,400 00	10,323 00
New Hampshire	Sandwich	First National Bank	2,000 00	14,837 00	16,837 00	23,060 00	6,223 00
New Jersey	New Brunswick	First National Bank	11,000 00	15,407 00	26,407 00	40,600 00	14,193 00
New York	Adams	National Farmers and Mechanics' Bank	253,470 25	4,235 00	257,705 25	266,540 00	8,834 75
Do	Albany	Atlantic National Bank	134,090 00	8,435 00	142,525 00	154,000 00	11,475 00
Do	Brooklyn	The National Bank	89,401 00	11,653 00	101,054 00	115,870 00	14,816 00
Do	Cazenovia	Chemung Canal National Bank	82,636 00	1,351 00	83,987 00	86,500 00	2,513 00
Do	Elmira	National Bank of Chemung	87,083 25	1,000 00	88,083 25	90,000 00	1,916 75
Do	...do	First National Bank*		7,325 00	7,325 00	19,500 00	12,175 00
Do	Havana	Merchants and Farmers' National Bank*		7,136 00	7,136 00	16,960 00	9,764 00
Do	Ithaca	First National Bank	15,600 00	27,716 00	43,316 00	48,600 00	5,284 00
Do	Kingston	The National Bank	117,906 85	1,870 00	119,076 85	123,000 00	3,923 15
Do	Lansingburgh	National Exchange Bank	80,870 30	2,041 00	82,911 30	85,692 00	2,780 70
Do	...do	First National Bank*		2,840 00	2,840 00	6,645 00	3,805 00
Do	Leonardsville						

* Went into voluntary liquidation during the fiscal year 1876.

† Entire circulation surrendered.

XII.—STATEMENT OF THE REDEMPTION OF CIRCULATING NOTES OF NATIONAL BANKS IN VOLUNTARY LIQUIDATION—Continued.

State.	Place.	Title.	Redeemed to July 1, 1875.	Redeemed in fiscal year 1876.	Total redemptions.	Deposits to redeem notes.	Balance.
New York	New York	American National Bank	$64,500 00	$85,363 50	$149,863 50	$188,800 00	$38,936 50
Do	do	Grocers' National Bank	36,936 00	650 00	37,586 00	39,440 00	1,854 00
Do	do	National Bank of North America	252,896 65	4,792 00	257,688 65	267,200 00	9,511 35
Do	do	National Currency Bank*		5,650 00	5,650 00	45,000 00	39,350 00
Do	do	Pacific National Bank	124,647 25	1,290 00	125,937 25	130,275 00	4,337 75
Do	Oneida	First National Bank	48,300 00	27,741 00	76,041 00	110,500 00	34,459 00
Do	Owego	National Union Bank	54,826 00	12,847 00	67,673 00	82,850 00	15,177 00
Do	Rochester	First National Bank	186,069 50	8,050 00	194,119 50	206,100 00	11,980 50
Do	do	Clarke National Bank	140,383 00	5,473 00	145,856 00	153,900 00	8,044 00
Do	do	Farmers and Mechanics' National Bank	55,500 00	6,920 00	62,420 00	71,025 00	8,605 00
Do	do	National Union Bank	180,688 25	2,640 00	183,328 25	189,950 00	6,621 75
Do	Skaneateles	First National Bank	122,414 20	1,838 00	124,252 20	128,415 00	4,162 80
Do	South East	Croton River National Bank	78,705 00	45,101 00	123,806 00	166,550 00	42,744 00
Do	South Worcester	First National Bank	145,876 25	2,505 00	148,381 25	152,900 00	4,518 75
Do	Syracuse	Second National Bank	76,320 00	5,982 00	82,302 00	90,000 00	7,698 00
Do	do	Fourth National Bank	84,057 00	3,116 00	87,173 00	91,700 00	4,527 00
Do	do	Mechanics' National Bank	78,755 00	6,350 00	85,105 00	93,800 00	8,695 00
Do	Troy	Merchants and Mechanics' National Bank	163,512 70	2,357 00	165,869 70	170,850 00	4,980 30
Do	Waterford	Saratoga County National Bank	119,346 05	2,957 00	122,303 05	127,000 00	4,696 95
Do	Watertown	Second National Bank*		4,140 00	4,140 00	25,880 00	21,740 00
Do	Whitestown	The National Bank	42,523 25	550 00	43,073 25	44,500 00	1,426 75
Ohio	Beverly	First National Bank	21,100 00	26,452 00	47,552 00	86,400 00	38,848 00
Do	Cincinnati	Central National Bank	291,535 00	10,570 00	302,105 00	319,870 00	17,765 00
Do	do	Commercial National Bank	330,090 00	4,190 00	334,280 00	345,950 00	11,670 00
Do	do	Ohio National Bank	375,070 00	9,290 00	384,360 00	404,900 00	20,540 00
Do	Cuyahoga Falls	First National Bank	30,233 75	899 00	31,132 75	32,400 00	1,267 25
Do	Dayton	First National Bank	125,047 05	2,485 00	127,532 05	132,100 00	4,567 95
Do	Greenfield	First National Bank*		7,838 00	7,838 00	50,000 00	42,162 00
Do	Lebanon	First National Bank	80,323 75	1,580 00	81,903 75	85,000 00	3,096 25
Do	Lodi	First National Bank*		14,027 00	14,027 00	88,980 00	74,953 00
Do	Mansfield	Richland National Bank*		26,517 00	26,517 00	130,271 00	103,754 00
Do	Marietta	Marietta National Bank*		11,185 00	11,185 00	90,000 00	78,815 00
Do	Marion	First National Bank	100,195 35	2,128 00	102,253 35	105,833 00	3,579 65
Do	Medina	First National Bank	9,412 00	13,749 00	23,161 00	45,000 00	21,839 00
Do	Millersburgh	First National Bank	4,700 00	22,776 50	27,476 50	60,400 00	32,923 50
Do	New Lexington	First National Bank*		11,041 00	11,041 00	45,000 00	33,959 00
Do	Portsmouth	Iron National Bank		11,000 00	11,000 00	61,200 00	50,200 00

Do.	Green Lane	Green Lane National Bank*		35,319 00			69,681 00
Do.	Providence	First National Bank	13,500 00	17,490 00	35,319 00	105,000 00	17,060 00
Do.	Philadelphia	National Exchange Bank			30,700 00	47,850 00	22,545 00
Do.	Titusville	First National Bank*	26,160 00	25,567 00	45,667 00	68,212 00	9,864 00
Do.	Waynesburgh	First National Bank		11,001 00	11,001 00	20,865 00	
Tennessee	Chattanooga	City National Bank	36,008 00	16,055 00	52,063 00	69,345 00	17,282 00
Do.	Gallatin	First National Bank*	38,402 50	42,920 00	81,322 50	148,001 00	66,978 50
Do.	Knoxville	First National Bank		12,095 00	12,095 00	43,500 00	31,405 00
Do.	Memphis	Merchants' National Bank†	65,855 00	6,771 00	72,626 00	80,910 00	8,284 00
Do.	Nashville	Second National Bank	163,805 00	25,388 00	189,193 00	225,000 00	35,807 00
Utah	Salt Lake City	Miners' National Bank	41,390 00	23,210 00	64,600 00	92,920 00	28,320 00
Do.	do	City National Bank*	81,538 00	3,207 00	84,745 00	90,000 00	5,255 00
Vermont	Burlington	First National Bank*		500 00	500 00	43,000 00	42,500 00
Do.	Irasburgh	Irasburgh National Bank of Orleans		24,660 00	24,660 00	74,307 00	49,647 00
Virginia	Clarksville	First National Bank		29,397 00	29,397 00	60,500 00	31,103 00
Do.	Charlottesville	Citizens' National Bank	24,680 00	805 00	25,485 00	27,000 00	1,515 00
Do.	Danville	First National Bank	28,500 00	26,724 00	55,224 00	90,000 00	34,776 00
Do.	Richmond	Farmers' National Bank	30,260 00	2,260 00	32,520 00	35,000 00	2,480 00
Do.	do	National Exchange Bank	69,278 25	2,025 00	71,303 25	76,500 00	5,196 75
Do.	Staunton	First National Bank	160,480 00	4,590 00	165,070 00	172,120 00	7,050 00
West Virginia	Charleston	First National Bank	9,000 00	28,145 00	37,145 00	77,400 00	40,255 00
Do.	Wellsburgh	First National Bank*		24,149 00	24,149 00	84,160 00	60,011 00
Do.	Wheeling	First National Bank	83,623 00	1,985 00	85,608 00	89,500 00	3,892 00
Do.	do	Merchants' National Bank	14,000 00	70,898 00	84,898 00	206,900 00	122,002 00
Do.	do	National Savings Bank	168,010 00	119,378 00	287,388 00	440,000 00	152,612 00
Wisconsin	Appleton	Appleton National Bank	62,740 00	1,835 00	64,575 00	67,700 00	3,125 00
Do.	Berlin	First National Bank	43,049 85	678 00	43,727 85	45,000 00	1,272 15
Do.	Beloit	Beloit National Bank	38,321 80	774 00	39,095 80	40,077 00	981 20
Do.	Broadhead	First National Bank*	22,100 00	10,165 00	32,265 00	45,000 00	12,735 00
Do.	Cedarburgh	First National Bank		13,532 00	13,532 00	43,500 00	29,968 00
Do.	Evansville	First National Bank	68,472 00	1,330 00	69,802 00	72,000 00	2,198 00
Do.	Green Bay	City National Bank	10,000 00	13,915 00	23,915 00	45,000 00	21,085 00
Do.	do	National Bank of Commerce	17,500 00	11,312 50	28,812 50	45,000 00	16,187 50
Do.	Jefferson	National Bank*	17,000 00	27,955 00	44,955 00	87,300 00	42,345 00
Do.	Milwaukee	Merchants' National Bank		13,395 00	13,395 00	54,000 00	40,605 00
Do.	do	National City Bank	81,645 00	3,580 00	85,225 00	90,000 00	4,775 00
Do.	Oshkosh	Commercial National Bank	10,500 00	20,925 00	31,425 00	60,000 00	28,575 00
Do.	Waukesha	Farmers' National Bank	83,567 50	2,480 00	86,047 50	90,000 00	3,952 50
			88,095 25	425 00	88,520 25	90,000 00	1,479 75
		Total	9,188,734 70	2,525,456 50	11,714,191 20	16,239,991 00	4,525,799 80

* Went into voluntary liquidation during the fiscal year 1876.

† Consolidated with State National Bank of Memphis, Tenn.

RECAPITULATION.

Number of national banks which had gone into voluntary liquidation to June 30, 1875	133
Number of national banks which went into voluntary liquidation in the fiscal year 1876	43
Total number to June 30, 1876, inclusive	176

XIII.—STATEMENT OF REDEMPTION OF CIRCULATING NOTES OF NATIONAL BANKS REDUCING CIRULATION. (ACT OF JUNE 20, 1874.)

State.	Place.	Title.	Redeemed to July 1, 1875.	Redeemed in fiscal year 1876.	Total redemptions.	Deposits to redeem notes.	Balance.
Arkansas	Little Rock	Merchants' National Bank		$41,982	$41,982	$90,000	$48,018
California	Petaluma	First National Gold Bank		90	90	80,000	79,910
Do	San Francisco	The National Gold Bank and Trust Company		400,455	400,455	740,000	339,545
Do	Santa Barbara	First National Gold Bank				52,800	52,800
Do	San José	Farmers' National Gold Bank				40,000	40,000
Do	Stockton	First National Gold Bank		265	265	160,000	159,735
Colorado	Denver	First National Bank		53,713	53,713	135,000	81,287
Connecticut	Deep River	The Deep River National Bank	$17,200	55,340	72,540	90,000	17,460
Do	Essex	The Saybrook National Bank		27,995	27,995	46,800	18,805
Do	Hartford	Charter Oak National Bank		90,000	90,000	90,000	
Do	Meriden	Meriden National Bank		2,660	2,660	2,660	
Do	New Britain	The New Britain National Bank		29,420	29,420	29,420	
Do	New Haven	Merchants' National Bank	27,000	63,000	90,000	90,000	
Do	....do	National New Haven Bank		81,120	81,120	81,120	
Do	New London	First National Bank	2,000	46,490	48,490	52,700	4,210
Do	Norwich	First National Bank		138,000	138,000	140,500	2,500
Do	Stafford Springs	The Stafford Springs National Bank	4,100	85,900	90,000	90,000	
Do	Waterbury	Waterbury National Bank		90,000	90,000	90,000	
District of Columbia	Washington	National Metropolitan Bank		103,050	103,050	346,500	243,450
Do	....do	Second National Bank		28,425	28,425	81,000	52,575
Georgia	Atlanta	Atlanta National Bank		94,020	94,020	180,000	85,980
Do	....do	Georgia National Bank	34,500	10,500	45,000	45,000	
Do	....do	State National Bank	500	51,175	51,675	90,000	38,325
Do	Augusta	Merchants and Planters' National Bank*	11,000		11,000	11,000	
Indiana	Bedford	Bedford National Bank		30,379	30,379	45,000	14,621
Do	Cambridge City	First National Bank		3,600	3,600	45,000	41,400
Do	Danville	First National Bank		6,500	6,500	45,000	38,500
Do	Delphi	First National Bank		11,008	11,008	45,000	33,992
Do	Evansville	German National Bank		30,205	30,205	90,000	124,208
Do	Fort Wayne	First National Bank	98,500	76,775	175,275	225,000	49,725
Do	....do	Fort Wayne National Bank		35,600	35,600	35,600	
Do	....do	Merchants' National Bank*	30,000	13,180	43,180	43,180	
Do	Franklin	First National Bank		8,000	8,000	85,992	77,992
Do	Greensburgh	First National Bank				45,000	45,000
Do	....do	Citizens' National Bank		10,977	10,977	45,000	34,023
Do	Indianapolis	First National Bank		219,830	219,830	272,380	52,550
Do	....do	Merchants' National Bank		25,590	25,590	90,000	64,410
Do	Jeffersonville	First National Bank	7,450	21,150	28,600	28,600	
Do	Knightstown	First National Bank		8,550	8,550	40,100	31,550
Do	La Fayette	First National Bank	165,800	122,143	287,943	408,000	120,057
Do	....do	Second National Bank	6,100	66,333	72,433	135,000	62,567
Do	....do	National State Bank	53,200	162,807	216,007	270,000	53,993
Do	Lima	National State Bank		26,950	26,950	31,500	4,550
Do	[illegible]	National Bank	12,400	11,600	24,000	24,000	

				27,442	27,442	225,000	197,558
		National Branch Bank	69,000	102,150	171,150	255,600	84,450
Do	Madison	First National Bank		2,912	2,912	17,500	14,588
Do	do	First National Bank		11,300	11,300	90,000	78,700
Do	Monticello	Manoie National Bank		61,978	61,978	90,000	28,022
Do	Manoie	First National Bank		23,395	23,395	43,000	19,605
Do	New Albany	Citizens' National Bank		40,600	40,600	86,100	45,500
Do	Peru	The Richmond National Bank		12,700	38,200	38,200	
Do	Richmond	Rushville National Bank	25,500	30,705	40,705	45,000	4,295
Do	Rushville	First National Bank	10,000	64,000	90,000	90,000	
Do	Shelbyville	First National Bank	26,000	2,000	2,000	135,000	133,000
Do	Terre Haute	Vincennes National Bank		34,780	34,780	43,700	8,920
Do	Vincennes	First National Bank		23,246	23,246	27,000	3,754
Illinois	Aurora	Second National Bank		38,314	38,314	67,500	29,186
Do	do	Union National Bank		45,050	47,050	90,000	42,950
Do	do	The National Bank	2,000	21,724	21,724	45,000	23,276
Do	Bloomington	City National Bank		7,861	7,861	12,150	4,289
Do	Cairo	First National Bank		149,125	243,125	362,700	119,575
Do	Canton	First National Bank	94,000	16,440	82,100	82,100	
Do	Chicago	Fourth National Bank*	65,660	120,175	132,675	315,000	182,325
Do	do	Fifth National Bank	12,500	22,389	22,389	45,000	22,611
Do	do	Central National Bank		56,991	87,791	87,791	
Do	do	City National Bank‡	30,800	95,520	246,020	311,200	65,180
Do	do	Commercial National Bank	150,500		30,800	30,800	
Do	do	Cook County National Bank‡	30,800	137,099	207,399	360,000	152,601
Do	do	Corn Exchange National Bank	70,300	102,795	251,245	306,000	54,755
Do	do	German National Bank	148,450	24,000	45,000	45,000	
Do	do	Home National Bank	21,000		19,000	19,000	
Do	do	Mechanics' National Bank	19,000	46,971	46,971	46,971	
Do	do	Merchants' National Bank		57,319	84,819	131,000	46,181
Do	do	National Bank of Illinois	27,500	47,985	76,985	121,500	44,515
Do	do	National Bank of Commerce	29,000	36,245	36,245	98,500	62,255
Do	do	Northwestern National Bank		11,390	11,390	65,700	54,310
Do	do	Traders' National Bank		111,875	111,875	709,120	597,245
Do	do	Union National Bank		10,426	10,426	45,000	34,574
Do	Decatur	Decatur National Bank		30,594	39,094	45,000	5,906
Do	Dixon	Dixon National Bank	8,500	16,685	16,685	45,000	28,315
Do	Elgin	First National Bank		11,357	11,357	45,000	33,643
Do	Freeport	First National Bank		20,093	20,093	45,000	24,907
Do	do	Second National Bank		1,500	1,500	13,500	12,000
Do	Galena	Merchants' National Bank		4,150	4,150	22,500	18,350
Do	Galva	First National Bank		23,600	30,600	30,600	
Do	Greenville	First National Bank	7,000	21,100	80,400	80,400	
Do	Jacksonville	First National Bank	59,300	11,322	11,322	18,000	6,678
Do	Kankakee	First National Bank		9,700	16,200	16,200	
Do	Keithsburgh	Farmers' National Bank	6,500	27,150	43,150	45,000	1,850
Do	Lanark	First National Bank	16,000	25,200	45,000	45,000	
Do	Mattoon	First National Bank	19,800	39,152	39,152	67,500	28,348
Do	Mendota	First National Bank		8,000	8,000	90,000	§74,825
Do	Morris	First National Bank		5,200	5,200	44,600	39,400
Do	do	Grundy County National Bank					

* Gone into voluntary liquidation. † See East Chester National Bank of Mount Vernon, N. Y. ‡ Failed. § See First National Bank, Seneca, Ill.

XIII.—STATEMENT OF REDEMPTION OF CIRCULATING NOTES OF NATIONAL BANKS REDUCING CIRCULATION. (ACT OF JUNE 20, 1874.)—Continued.

State.	Place.	Title.	Redeemed to July 1, 1875.	Redeemed in fiscal year 1876.	Total redemptions.	Deposits to redeem notes.	Balance.
Illinois	Mount Carroll	First National Bank		$29,081	$29,081	$45,000	$15,919
Do	Pekin	First National Bank	$7,600		7,600	7,600	
Do	Peoria	First National Bank	33,500	50,788	84,288	111,220	26,932
Do	do	Second National Bank	37,000	58,755	95,755	102,410	6,655
Do	do	Merchants' National Bank		31,008	31,008	45,000	13,992
Do	Polo	Exchange National Bank	5,000	13,000	18,000	18,000	
Do	Pontiac	Livingston County National Bank	14,700	29,029	43,729	45,000	1,271
Do	Quincy	First National Bank	28,300	55,966	84,266	135,000	50,734
Do	Rock Island	First National Bank		1,550	1,550	45,000	43,450
Do	do	Rock Island National Bank		5,200	5,200	36,000	30,800
Do	Rockford	Third National Bank		1,500	1,500	18,000	16,500
Do	do	Rockford National Bank	17,400	26,773	44,173	45,000	827
Do	do	Winnebago National Bank	9,000	13,623	22,623	43,650	21,027
Do	Seneca	First National Bank		7,175	7,175	(*)	
Do	Springfield	First National Bank	81,600	50,650	132,250	309,200	176,950
Do	do	State National Bank		20,535	20,535	130,640	110,105
Do	Sterling	First National Bank		9,303	9,303	45,000	35,697
Do	Warsaw	First National Bank	500	27,285	27,785	45,000	17,215
Iowa	Burlington	First National Bank		23,195	23,195	35,800	12,605
Do	do	Merchants' National Bank		32,795	32,795	75,150	42,355
Do	do	National State Bank	16,500	43,180	59,680	90,000	30,320
Do	Cedar Rapids	First National Bank	13,000	28,446	41,446	45,000	3,554
Do	do	City National Bank	11,900	24,100	36,000	36,000	
Do	Chariton	First National Bank		6,180	6,180	18,000	11,820
Do	Council Bluffs	Pacific National Bank		30,584	30,584	45,000	14,416
Do	Davenport	First National Bank		5,784	5,784	45,000	39,216
Do	do	Citizens' National Bank		28,695	28,695	45,000	16,305
Do	do	Davenport National Bank		49,270	49,270	90,000	40,730
Do	Decorah	First National Bank	1,000	21,500	22,500	22,500	
Do	Des Moines	Citizens' National Bank	1,000	30,655	31,655	45,000	13,345
Do	do	National State Bank	9,500	29,705	39,205	43,300	4,095
Do	Dubuque	First National Bank	2,500	57,647	60,147	135,000	74,853
Do	do	Commercial National Bank	18,000	27,000	45,000	45,000	
Do	Grinnell	First National Bank	11,800	27,524	39,324	45,000	5,676
Do	Independence	First National Bank		14,940	14,940	45,000	30,060
Do	Iowa City	First National Bank	8,000	25,795	33,795	33,800	5
Do	do	Iowa City National Bank	7,700		7,700	7,700	
Do	Keokuk	Keokuk National Bank		19,977	19,977	30,600	10,623

Do	Winterset	The National Bank		11,275	11,275	45,000	33,725
Kentucky	Danville	First National Bank		22,500	22,500	22,500	
Do	...do	Central National Bank		39,619	39,619	90,000	50,381
Do	Lancaster	The National Bank	28,300	55,456	83,756	135,000	51,244
Do	Lebanon	The National Bank		22,744	22,744	36,000	13,256
Do	Paducah	American-German National Bank		12,326	12,326	43,400	31,074
Do	Richmond	First National Bank	18,600	35,400	54,000	54,000	
Do	Somerset	The National Bank		32,705	32,705	37,100	4,395
Do	Springfield	First National Bank	16,000	41,943	57,943	87,300	29,357
Do	Stanford	The National Bank	1,600	36,100	37,700	37,700	
Do	...do	Farmers' National Bank		57,787	57,787	135,000	77,213
Do	Versailles	Commercial National Bank		37,433	37,433	108,000	70,567
Kansas	Fort Scott	Merchants' National Bank	18,800	8,200	27,000	27,000	
Do	Lawrence	Second National Bank	15,000	7,500	22,500	22,500	
Do	...do	The National Bank	18,400	26,600	45,000	45,000	
Do	Leavenworth	First National Bank		18,000	18,000	18,000	
Do	Wichita	First National Bank		9,000	9,000	9,000	
Louisiana	New Orleans	City National Bank		‡23,025	‡23,025		
Do	...do	Germania National Bank		‡46,900	‡46,900	225,000	155,075
Do	...do	Hibernia National Bank		30,140	30,140	60,250	30,110
Do	...do	Louisiana National Bank		127,784	127,784	499,900	372,116
Do	...do	Mutual National Bank	111,400	114,442	225,842	374,000	148,158
Do	...do	State National Bank		146,007	146,007	455,000	308,993
Do	...do	Teutonia National Bank	9,000		9,000	9,000	
Do	...do	Union National Bank		49,605	49,605	221,100	171,495
Maine	Bangor	Veazie National Bank		39,834	39,834	45,000	5,166
Do	Portland	Casco National Bank		204,825	204,825	435,000	230,175
Massachusetts	Boston	First National Bank		30,000	30,000	30,000	
Do	...do	Second National Bank	53,900	168,100	222,000	222,000	
Do	...do	Third National Bank		43,634	43,634	135,000	91,366
Do	...do	Atlas National Bank		150,635	150,635	283,000	132,365
Do	...do	Blackstone National Bank		90,000	90,000	90,000	
Do	...do	Globe National Bank		85,235	85,235	180,000	94,765
Do	...do	Massachusetts National Bank		64,089	64,089	299,000	234,911
Do	...do	Market National Bank		77,877	77,877	315,000	237,123
Do	...do	National Bank of Commonwealth		88,410	88,410	255,000	166,590
Do	...do	National Eagle Bank		62,538	62,538	72,500	9,962
Do	...do	Mount Vernon National Bank				31,500	31,500
Do	...do	National Revere Bank		321,120	321,120	423,300	102,180
Do	...do	North National Bank	18,500	112,337	130,837	171,000	40,163
Do	...do	Old Boston National Bank		68,773	68,773	69,000	227
Do	...do	Shawmut National Bank		118,893	118,893	162,500	43,607
Do	...do	Suffolk National Bank		42,700	42,700	42,700	
Do	...do	Washington National Bank		140,080	140,080	198,000	57,920
Do	Brockton	The Home National Bank		43,025	43,025	105,300	62,275
Do	Charlestown	Bunker Hill National Bank		99,893	99,893	360,000	260,107
Do	...do	Monument National Bank		71,935	71,935	90,000	18,065
Do	Fall River	Metacomet National Bank		89,000	89,000	89,000	
Do	Lancaster	Lancaster National Bank	30,400	76,624	107,024	135,000	27,976
Do	Lynn	National City Bank		70,620	70,620	90,000	19,380
Do	Salem	First National Bank		61,275	61,275	135,000	73,725

*Redeemed by First National Bank of Morris, Ill. †Gone into voluntary liquidation. ‡Notes of the City National Bank of New Orleans redeemed by the Germania National Bank.

XIII.—STATEMENT OF REDEMPTION OF CIRCULATING NOTES OF NATIONAL BANKS REDUCING CIRCULATION. (ACT OF JUNE 20, 1874.)—Continued.

State.	Place.	Title.	Redeemed to July 1, 1875.	Redeemed in fiscal year 1876.	Total redemptions.	Deposits to redeem notes.	Balance.
Massachusetts	Salem	Asiatic National Bank		$20,500	$20,500	$20,500	
Do	do	Naumkeag National Bank		90,000	90,000	90,000	
Do	South Weymouth	First National Bank		45,249	90,000		$44,751
Maryland	Baltimore	Western National Bank		178,423	178,423	360,000	181,577
Do	do	Merchants' National Bank		141,340	141,340	479,900	338,560
Do	do	National Mechanics' Bank		10,500	10,500	177,000	166,500
Do	Port Deposit	Cecil National Bank		16,200	16,200	16,200	
Michigan	Adrian	First National Bank	$8,800	27,981	36,781	45,000	8,219
Do	Bay City	First National Bank	56,900	41,554	98,454	105,300	6,846
Do	Coldwater	Coldwater National Bank		30,933	30,933	45,000	14,067
Do	do	Southern Michigan National Bank		34,320	34,320	54,000	19,680
Do	Decatur	First National Bank		2,300	2,300	22,500	20,200
Do	Detroit	Second National Bank		29,550	29,550	192,000	162,450
Do	East Saginaw	Second National Bank		19,707	19,707	135,000	115,293
Do	Grand Haven	First National Bank		9,700	9,700	90,000	80,300
Do	Grand Rapids	First National Bank	69,100	50,230	119,330	135,000	15,670
Do	do	City National Bank	6,500	54,760	61,260	90,000	28,740
Do	Greenville	First National Bank		8,194	8,194	45,000	36,806
Do	Hillsdale	Second National Bank		24,745	24,745	45,000	20,255
Do	Kalamazoo	First National Bank		17,296	17,296	42,500	25,204
Do	do	Michigan National Bank		10,837	10,837	45,000	34,163
Do	Lansing	Second National Bank	28,500	7,500	36,000	36,000	
Do	Marquette	First National Bank		31,744	31,744	90,000	58,256
Do	Marshall	First National Bank		20,525	20,525	37,500	16,975
Do	do	National City Bank		9,140	9,140	45,000	35,860
Do	Monroe	First National Bank	34,500	10,500	45,000	45,000	
Do	Muskegon	Muskegon National Bank	500	32,020	32,520	45,000	12,480
Do	Niles	First National Bank		23,746	23,746	45,000	21,254
Do	do	Citizens' National Bank		6,063	6,063	18,000	11,937
Do	Sturgis	First National Bank		20,273	20,273	36,000	15,727
Do	Saint Joseph	First National Bank		6,048	6,048	18,000	11,952
Do	Three Rivers	First National Bank	5,800	29,977	35,777	45,000	9,223
Missouri	Hannibal	First National Bank	38,500	7,500	46,000	46,000	
Do	Independence	First National Bank		7,905	7,905	18,000	10,095
Do	Jefferson City	First National Bank		17,790	17,790	19,200	1,410
Do	Kansas City	First National Bank	75,600	64,920	140,520	180,000	39,480
Do	do	Commercial National Bank	1,000	20,600	21,600	21,600	
Do	do	Kansas City National Bank*	11,800	33,200	45,000	45,000	
Do	Knobnoster	First National Bank*	1,200		1,200	1,200	
Do	Palmyra	First National Bank	600	31,160	31,760	45,000	13,240
Do	Pleasant Hill	First National Bank		9,000	9,000	9,000	
Do	Sedalia	First National Bank		15,760	15,760	45,000	29,240
Do	Saint Louis	Second National Bank	90,750	72,695	163,445	225,000	61,555
Do	do	Third National Bank	///	190,377	190,377	500,000	309,623

Do	do	Merchants' National Bank					
Do	do	National Bank, State of Missouri					
Do	do	Saint Louis National Bank	53,000	57,345	110,345	154,500	44,155
Do	do	Valley National Bank	710,010	454,420	1,105,030	1,648,800	483,764
Do	do		166,000	98,442	264,442	327,000	62,558
Do	Warrensburg	First National Bank	32,000	34,010	66,010	74,250	8,240
Montana	Helena	First National Bank	2,000	30,540	32,540	45,000	12,460
Minnesota	Austin	First National Bank	12,800	27,329	40,129	45,000	4,871
Do	Du Luth	First National Bank†		6,711	6,711	18,000	11,289
Do	Faribault	Citizens' National Bank	25,200	19,800	45,000	45,000	
Do	Hastings	First National Bank	2,900	24,100	27,000	27,000	
Do	Mankato	First National Bank	11,300	28,625	39,925	45,000	5,075
Do	do	Citizens' National Bank	1,000	36,595	38,195	63,000	24,805
Do	Minneapolis	Northwestern National Bank	4,400	13,600	18,000	18,000	
Do	Northfield	First National Bank		30,214	30,214	90,000	59,786
Do	Owatonna	First National Bank		10,920	10,920	18,000	7,080
Do	Saint Paul	First National Bank		6,136	6,136	22,500	16,364
Do	do	Merchants' National Bank	108,300	91,700	200,000	200,000	
Do	do	National Marine Bank*	36,300	89,100	125,400	250,050	124,650
Do	Saint Peter	First National Bank	13,500	31,500	45,000	45,000	
Do	Winona	Winona Deposit National Bank		6,422	6,422	8,000	1,578
New York	Adams	Hungerford National Bank		4,815	4,815	45,000	40,185
Do	Albany	National Albany Exchange Bank		14,876	14,876	25,200	10,324
Do	do	National Commercial Bank		17,000	17,000	66,500	49,500
Do	do	Union National Bank	62,500	79,400	141,900	141,900	
Do	Binghamton	First National Bank	171,000	14,000	185,000	185,000	
Do	Brooklyn	First National Bank		9,370	9,370	9,370	
Do	Buffalo	Third National Bank	56,400	147,167	203,567	277,200	73,633
Do	do	Farmers and Mechanics' National Bank		23,450	23,450	132,100	108,650
Do	Cambridge	Cambridge Valley National Bank		47,327	47,327	65,900	18,573
Do	Canajoharie	Canajoharie National Bank		43,083	43,083	67,500	24,417
Do	Ellenville	First National Bank		21,281	21,281	46,800	25,519
Do	Fishkill Landing	First National Bank	38,200	6,800	45,000	45,000	
Do	Fort Edward	The National Bank		3,300	3,300	54,000	50,700
Do	Greenport	First National Bank		22,100	22,100	72,000	49,900
Do	Ithaca	Merchants and Farmers' National Bank*	8,200	24,200	32,400	32,400	
Do	Kingston	State of New York National Bank		17,500	17,500	17,500	
Do	Lockport	First National Bank	10,000	80,000	90,000	90,000	
Do	do	Niagara County National Bank	87,530	56,895	144,425	155,000	10,575
Do	Malone	National Bank	45,870	40,380	86,250	86,250	
Do	Mount Vernon	East Chester National Bank		28,075	28,075	28,075	
Do	New Paltz	The Huguenot National Bank		35,587	35,587		
Do	New York	First National Bank	19,600		19,600	19,600	
Do	do	Second National Bank	75,900	103,050	178,950	258,590	79,640
Do	do	Third National Bank	45,500	89,500	135,000	135,000	
Do	do	Fourth National Bank	313,700	212,405	526,105	736,600	210,495
Do	do	Ninth National Bank	553,950	799,180	1,363,130	1,796,695	433,565
Do	do	Tenth National Bank		213,811	213,811	589,500	375,689
Do	do	American Exchange National Bank		244,341	244,341	465,500	221,159
Do	do	Bank of New York National Banking Association	80,000	215,940	295,940	295,940	
Do	do	East River National Bank	373,100	225,406	598,506	855,000	256,494
Do	do			35,455	35,455	130,500	95,045

* Gone into voluntary liquidation. † Failed. ‡ Redeemed by German National Bank of Evansville, Ind.

XIII.—STATEMENT OF REDEMPTION OF CIRCULATING NOTES OF NATIONAL BANKS REDUCING CIRCULATION. (ACT OF JUNE 20, 1874.)—Continued.

State.	Place.	Title.	Redeemed to July 1, 1875.	Redeemed in fiscal year 1876.	Total redemptions.	Deposits to redeem notes.	Balance.
New York	New York	Marine National Bank		$39,600	$39,600	$39,600	
Do	do	Market National Bank	$130,000		130,000	130,000	
Do	do	Mechanics' National Bank	126,600	138,300	264,900	326,900	$62,000
Do	do	Mercantile National Bank	20,000	210,112	230,112	257,500	27,388
Do	do	Metropolitan National Bank	213,400	401,225	614,625	1,170,000	555,375
Do	do	New York National Exchange Bank		46,916	46,916	180,000	133,084
Do	do	National Currency Bank *	19,500	25,500	45,000	45,000	
Do	do	National Park Bank	203,700	327,525	531,225	900,000	368,775
Do	do	National Bank of the Republic		342,618	342,618	364,700	22,082
Do	do	National Bank of State of New York		42,980	42,980	204,449	161,469
Do	do	Phœnix National Bank		139,090	139,090	270,000	130,910
Do	do	Saint Nicholas National Bank		39,700	39,700	39,700	
Do	do	Seventh Ward National Bank		67,486	67,486	85,000	17,514
Do	do	Tradesmen's National Bank		151,742	151,742	359,000	207,258
Do	do	Union National Bank	197,900	129,015	326,915	480,000	153,085
Do	Oneida	Oneida Valley National Bank		21,386	21,386	22,500	1,114
Do	Oswego	Lake Ontario National Bank	66,100	66,795	132,895	191,395	58,500
Do	do	National Marine Bank	45,600	16,500	62,100	62,100	
Do	Owego	First National Bank		35,510	35,510	45,000	9,490
Do	do	Tioga National Bank	21,100		21,100	21,100	
Do	Plattsburgh	Villas National Bank	4,200	40,684	44,884	45,000	116
Do	Potsdam	The National Bank		27,450	27,450	82,250	54,800
Do	Rochester	Flour City National Bank		9,000	9,000	9,000	
Do	Rome	First National Bank		18,000	18,000	18,000	
Do	Salem	The National Bank		45,000	45,000	45,000	
Do	Schoharie	Schoharie National Bank		31,470	31,470	45,000	13,530
Do	Syracuse	Salt Springs National Bank		35,205	35,205	43,200	7,995
Do	do	Syracuse National Bank		32,989	32,989	90,000	57,011
Do	Troy	First National Bank		67,500	67,500	67,500	
Do	do	Central National Bank		57,510	57,510	122,847	65,337
Do	do	Mutual National Bank		4,600	4,600	4,600	
Do	do	Troy City National Bank		7,200	7,200	7,200	
Do	do	Union National Bank		27,631	27,631	45,000	17,369
Do	Utica	First National Bank		37,280	37,280	37,280	
Do	do	Second National Bank		18,000	18,000	18,000	
Do	Watertown	Jefferson County National Bank		18,000	18,000	18,000	
Do	Westfield	First National Bank	30,500	13,600	44,100	44,100	
Do	White Hall	First National Bank		21,578	21,578	45,000	23,422
Do	do	Old National Bank		17,300	17,300	17,300	
		Belvidere National Bank		69,089	69,089	154,900	85,811

Ohio	Chillicothe	Chillicothe National Bank		12,665	12,665	45,000	32,935
Do	Cleveland	Second National Bank		119,250	119,250	180,000	60,750
Do	do	Commercial National Bank		63,835	63,835	90,000	26,165
Do	Coshocton	First National Bank		17,430	17,430	22,500	5,070
Do	Mansfield	Richland National Bank*		4,700	4,700	4,700	
Do	Marietta	Marietta National Bank*	45,000		45,000	45,000	
Do	Millersburgh	First National Bank*	11,600		11,600	11,600	
Do	Napoleon	First National Bank	28,900	16,100	45,000	45,000	
Do	Pomeroy	First National Bank		21,128	21,128	133,100	111,972
Do	do	Pomeroy National Bank		30,050	30,050	90,000	59,950
Do	Salem	First National Bank		14,045	14,045	67,500	53,455
Do	do	Farmers' National Bank		39,510	39,510	90,000	50,490
Do	Tiffin	First National Bank †	23,850		23,850	23,850	
Do	Toledo	First National Bank		1,900	1,900	1,900	
Do	do	Second National Bank		45,000	45,000	45,000	
Do	do	Merchants' National Bank		59,820	59,820	90,000	30,180
Do	do	Toledo National Bank		40,620	40,620	40,620	
Do	Washington	First National Bank		33,621	33,621	135,000	101,379
Do	do	Fayette County National Bank*		8,720	8,720	8,720	
Do	Wellsville	First National Bank	2,500	6,875	9,375	11,500	2,125
Do	Wooster	The National Bank		15,000	15,000	15,000	
Do	do	Wayne County National Bank		7,361	7,361	40,000	32,639
Do	Zanesville	First National Bank		27,000	27,000	27,000	
Pennsylvania	Allegheny	Second National Bank		18,000	18,000	18,000	
Do	do	Third National Bank		1,500	1,500	15,750	14,250
Do	Allentown	First National Bank		24,286	24,286	87,900	63,614
Do	Ashland	First National Bank		38,029	38,029	110,500	72,471
Do	Bethlehem	First National Bank		49,745	49,745	180,000	130,255
Do	Carbondale	First National Bank		11,000	11,000	54,000	43,000
Do	Catasauqua	The National Bank		64,000	64,000	90,000	26,000
Do	Columbia	Columbia National Bank		54,555	54,555	180,000	125,445
Do	Erie	Keystone National Bank		23,535	23,535	45,000	21,465
Do	do	Marine National Bank		38,700	38,700	38,700	
Do	Honesdale	Honesdale National Bank		34,502	34,502	108,000	73,498
Do	Huntingdon	First National Bank		12,035	12,045	90,000	77,965
Do	Northumberland	First National Bank		17,244	17,244	36,700	19,456
Do	Philadelphia	Corn Exchange National Bank	19,500	189,109	208,609	211,500	2,891
Do	do	Mechanics' National Bank		150,265	150,265	309,600	159,335
Do	do	National Bank of the Republic		88,384	88,384	170,000	81,616
Do	do	Union National Bank		97,140	97,140	212,450	115,310
Do	Pittsburgh	First National Bank	35,200	35,500	70,700	70,700	
Do	do	Allegheny National Bank		29,340	29,340	151,300	121,960
Do	do	City National Bank		10,721	10,721	45,000	34,279
Do	do	Exchange National Bank		98,480	98,480	135,600	37,120
Do	do	Farmers' Deposit National Bank		40,173	40,173	180,000	139,827
Do	do	Merchants and Manufacturers' National Bank		12,000	12,000	280,000	268,000
Do	do	Tradesmen's National Bank		45,103	45,103	125,100	79,997

*Gone into voluntary liquidation.

†Failed.

XIII.—STATEMENT OF REDEMPTION OF CIRCULATING NOTES OF NATIONAL BANKS REDUCING CIRCULATION. (ACT OF JUNE 20, 1874.)—Continued.

State.	Place.	Title.	Redeemed to July 1, 1875.	Redeemed in fiscal year 1876.	Total redemptions.	Deposits to redeem notes.	Balance.
Pennsylvania	Scranton	First National Bank		$19,500	$19,500	$151,300	$131,800
Do	do	Second National Bank		59,770	59,770	90,000	30,230
Do	do	Third National Bank		1,500	1,500	45,000	43,500
Do	Shippensburgh	First National Bank		4,500	4,500	22,500	18,000
Do	Wilkesbarre	Second National Bank		62,960	62,960	192,600	129,640
Do	Williamsport	City National Bank		21,905	21,905	45,000	23,095
Rhode Island	Phœnix	Phœnix National Bank		26,745	26,745	31,500	4,755
Do	Providence	Second National Bank		90,000	90,000	90,000	
Do	do	Lime Rock National Bank		28,451	28,451	45,000	16,549
Do	do	Merchants' National Bank	$154,300		154,300	154,300	
Do	do	Providence National Bank		49,330	49,330	53,990	4,660
South Carolina	Charleston	Bank of the Charleston National Banking Association.		24,200	24,200	2e9,800	265,600
Do	do	People's National Bank	144,200	127,040	271,240	360,000	88,760
Do	Chester	The National Bank		27,240	27,240	45,000	17,760
Do	Columbia	Carolina National Bank	39,300	93,370	132,670	168,580	35,910
Do	do	Central National Bank	42,000	3,000	45,000	45,000	
Tennessee	Chattanooga	First National Bank	3,000	21,960	24,960	48,360	23,400
Do	do	City National Bank	4,999		4,999	4,999	
Do	Columbia	First National Bank	8,000	31,372	39,372	45,000	5,628
Do	Knoxville	East Tennessee National Bank	2,800	44,463	47,263	90,000	42,737
Do	Memphis	First National Bank	15,300	63,019	78,319	90,000	11,681
Do	do	Fourth National Bank	19,500	29,885	49,385	67,500	18,115
Do	Pulaski	Giles National Bank		26,767	26,767	45,000	18,233
Do	do	The National Bank		16,807	16,807	18,000	1,193
Texas	Houston	First National Bank		12,323	12,323	26,900	14,577
Do	Jefferson	The National Bank	4,500	66,800	71,300	90,000	18,700
Do	San Antonio	San Antonio National Bank		29,177	29,177	67,440	38,263
Utah	Salt Lake City	First National Bank Utah*	16,800		16,800	16,800	
Do	do	Salt Lake City National Bank*	27,000	18,000	45,000	45,000	
Do	do	Deseret National Bank	62,700	49,575	112,275	135,000	22,725
Vermont	Brattleboro'	First National Bank				152,200	152,200
Do	Burlington	Merchants' National Bank		11,000	11,000	106,400	95,400
Do	Orwell	First National Bank		13,271	13,271	37,800	24,529
Virginia	Charlottesville	Charlottesville National Bank†		10,915	10,915	10,915	
Do	Danville	Planters' National Bank		2,500	2,500	41,400	38,900
Do	Fredericksburgh	The National Bank	8,000	21,445	29,445	63,000	33,555
Do	Harrisonburgh	First National Bank		23,730	23,730	54,000	30,270
Do	Lynchburgh	First National Bank		40,225	40,225	63,000	22,775
Do	Norfolk	People's National Bank		31,440	31,440	45,000	13,560
Do	Richmond	Merchants' National Bank	26,500	55,660	82,160	130,600	48,440
Do	do	The National Bank Virginia	500	64,215	64,715	135,000	70,285

Do	Wellsburg	Wellsburgh National Bank	11,000	34,000	45,000	45,000	
Do	Wheeling	The National Bank West Virginia		50,385	50,385	114,300	63,915
Wisconsin	Delavan	The National Bank		5,075	5,075	17,500	12,425
Do	Fond du Lac	First National Bank	18,500	26,500	45,000	45,000	
Do	Fort Atkinson	First National Bank		9,749	9,349	40,500	31,151
Do	Janesville	Rock County National Bank	14,600	7,000	21,600	21,600	
Do	Madison	First National Bank		33,175	33,175	73,800	40,625
Do	Milwaukee	First National Bank	2,500	61,385	63,885	135,000	71,115
Do	do	Milwaukee National Bank	70,300	59,910	130,210	180,000	49,790
Do	do	The National City Bank*	16,560		16,500	16,500	
Do	do	The National Exchange Bank	24,500	53,680	78,180	117,000	38,820
Do	Ripon	First National Bank		9,000	9,000	9,000	
Do	Watertown	Wisconsin National Bank		7,930	7,930	9,000	1,070
Do	Whitewater	First National Bank		20,096	20,096	22,500	2,404
		Total	7,622,019	21,097,614	28,919,633	49,492,339	20,572,706

* Gone into voluntary liquidation. † Failed.

RECAPITULATION.

Under the act of June 20, 1874—	
Total deposits for redemption of circulation to June 30, 1876, inclusive	$49,492,339
Total deposits for redemption of circulation to June 30, 1875, inclusive	20,539,934
Total deposits for redemption of circulation during fiscal year 1876	28,952,405
Number of national banks which made deposits to reduce circulation to July 1, 1875	171
Number of national banks which made deposits to reduce circulation in fiscal year 1876	265
Total	436

XIV.—STATEMENT OF SEMI-ANNUAL DUTY PAID BY NATIONAL BANKS FOR THE CALENDAR YEARS 1864 TO 1875, INCLUSIVE.

Date.	On circulation.	On deposits.	On capital.	Total.
1864	$287, 836 80	$413, 054 61	$55, 661 47	$756, 552 88
1865	1, 371, 170 52	2, 103, 797 57	316, 916 72	3, 791, 884 81
1866	2, 638, 396 35	2, 668, 674 72	350, 545 29	5, 657, 616 36
1867	2, 934, 685 63	2, 518, 780 65	314, 899 42	5, 768, 365 70
1868	2, 955, 394 60	2, 657, 235 91	299, 126 21	5, 911, 756 72
1869	2, 956, 168 02	2, 525, 571 87	349, 147 97	5, 830, 887 86
1870	2, 941, 381 41	2, 694, 480 26	381, 598 67	6, 017, 460 34
1871	3, 092, 797 56	3, 027, 767 58	385, 247 07	6, 505, 812 21
1872	3, 282, 597 46	3, 144, 839 45	418, 883 75	6, 846, 320 66
1873	3, 393, 619 18	3, 145, 467 26	471, 967 08	7, 011, 053 52
1874	3, 366, 793 92	3, 427, 576 31	476, 388 17	7, 270, 758 40
January 1 to June 30, 1875	1, 616, 237 32	1, 774, 888 48	261, 885 51	.....
July 1 to December 31, 1875	1, 578, 354 97	1, 782, 161 52	304, 004 00	7, 317, 531 80
Total	32, 415, 433 74	31, 884, 296 19	4, 386, 271 33	68, 686, 001 26
Amount refunded	.....	.....	.....	73, 199 23
Total	.....	.....	.....	68, 612, 802 03

XV.—PAYMENT OF INTEREST ON COUPON BONDS HELD IN TRUST.

Seventy checks for $51,234 were issued in fiscal year 1876 in payment of coin-interest on coupon-bonds held in trust to secure public deposits.

XVI.—EXAMINATION OF SECURITIES, (SECTION 5166 REVISED STATUTES.)

One thousand six hundred and forty-three examinations of the securities held in trust for National Banks were made during the fiscal year 1876.

XVII.—STATEMENT OF THE NUMBER OF NATIONAL BANK DEPOSITARIES, ETC.

The number of National Banks Depositaries of the United States on June 30, 1875, was	145	
Number designated and re-instated in fiscal year 1876	1	
		146
Number discontinued in fiscal year 1876	3	
Number of Depositaries June 30, 1876		143

List of National Banks specially designated as Depositaries of the United States, acting as such June 30, 1876

Name of bank.	State.
Granite National Bank of Augusta	Maine.
First National Bank, Bangor	Do.
First National Bank, Lewiston	Do.
First National Bank, Portland	Do.
Merchants' National Bank, Portland	Do.
First National Bank, Concord	New Hampshire.
First National Bank, Manchester	Do.
First National Bank, Portsmouth	Do.
Merchants' National Bank, Burlington	Vermont.
Montpelier National Bank, Montpelier	Do.
Rutland County National Bank of Rutland	Do.
Boston National Bank, Boston	Massachusetts.
Merchants' National Bank, Boston	Do.
Massasoit National Bank, Fall River	Do.
Merchants' National Bank, Lowell	Do.
First National Bank, New Bedford	Do.
Merchants' National Bank, New Bedford	Do.
First National Bank, Newburyport	Do.
Adams National Bank, North Adams	Do.
First National Bank, Northampton	Do.
Randolph National Bank, Randolph	Do.
Third National Bank, Springfield	Do.
Bristol County National Bank, Taunton	Do.
First National Bank, Worcester	Do.
First National Bank, Newport	Rhode Island.
First National Bank, Providence	Do.
First National Bank, Bridgeport	Connecticut.
Charter Oak National Bank, Hartford	Do.
Second National Bank, New Haven	Do.
Thames National Bank, Norwich	Do.

t of National Banks specially designated as Depositaries, &c.—Continued.

Name of bank.	State.
National Bank, Albany	New York.
nal Bank, Binghamton	Do.
ional Bank, Brooklyn	Do
nal Bank, Canandaigua	Do.
nal Bank, Cooperstown	Do.
ional Bank, Elmira	Do.
nal Bank of Glen's Falls	Do.
National Bank of Middletown	Do.
ional Bank, New York	Do.
ional Bank, New York	Do.
ional Bank, New York	Do.
nk of Commerce in New York	Do.
rk Bank of New York	Do.
nal Bank of Oswego	Do.
ional Bank, Poughkeepsie	Do.
National Bank of Rochester	Do.
nal Bank, Seneca Falls	Do.
nal Bank, Syracuse	Do.
nal Bank, Troy	Do.
ional Bank, Utica	Do.
nal Bank, Yonkers	Do.
nal Bank, Allegheny	Pennsylvania.
nal Bank, Altoona	Do.
nal Bank, Erie	Do.
ational Bank, Erie	Do.
nal Bank, Franklin	Do.
ational Bank, Lancaster	Do.
nal Bank, Norristown	Do.
nal Bank, Philadelphia	Do.
ional Bank, Philadelphia	Do.
nge National Bank of Philadelphia	Do.
s National Bank, Pittsburgh	Do.
ia National Bank, Pottsville	Do.
nal Bank, Reading	Do.
nal Bank, Sunbury	Do.
ional Bank, Wilkesbarre	Do.
nal Bank, York	Do.
nal Bank, Jersey City	New Jersey.
ional Bank, Newark	Do.
nal Bank, Plainfield	Do.
nal Bank, Trenton	Do.
nal Bank, Wilmington	Delaware.
ational Bank of Annapolis	Maryland.
nal Bank, Baltimore	Do.
nk of the Republic, Washington	District of Columbia.
ational Bank of Danville	Virginia.
n National Bank, Lynchburgh	Do.
National Bank, Norfolk	Do.
nal Bank, Richmond	Do.
ational Bank, Richmond	Do.
nal Bank, Chillicothe	Ohio.
nal Bank, Cincinnati	Do.
nal Bank, Cincinnati	Do.
ional Bank, Cincinnati	Do.
National Bank, Cleveland	Do.
change Bank of Columbus	Do.
ional Bank of Dayton	Do.
nal Bank, Portsmouth	Do.
nal Bank, Sandusky	Do.
nal Bank, Toledo	Do.
National Bank of Urbana	Do.
National Bank, Evansville	Indiana.
nal Bank, Indianapolis	Do.
s National Bank, Indianapolis	Do.
nal Bank, La Fayette	Do.
nal Bank, Madison	Do.
nal Bank, Alton	Illinois.
nal Bank, Centralia	Do.
ional Bank, Peoria	Do.
nal Bank, Quincy	Do.
nal Bank, Rock Island	Do.
nal Bank, Springfield	Do.
nal Bank, Springfield	Do.
ional Bank, Detroit	Michigan.
al Bank, Grand Rapids	Do.
nal Bank, Madison	Wisconsin.
nal Bank, Milwaukee	Do.
change Bank, Milwaukee	Do.
nal Bank of Oshkosh	Do.
nal Bank, St. Paul	Minnesota.
ional Bank, St. Paul	Do.
National Bank of St. Paul	Do.

List of National Banks specially designated as Depositaries, &c.—Continued.

Name of bank.	State.
Davenport National Bank, Davenport	Iowa.
First National Bank, Dubuque	Do.
Commercial National Bank, Dubuque	Do.
First National Bank, Sioux City	Do.
St. Louis National Bank, St. Louis	Missouri.
National Bank of the State of Missouri in St. Louis	Do.
First National Bank of Covington	Kentucky.
Lexington City National Bank of Lexington	Do.
First National Bank, Louisville	Do.
Kentucky National Bank, Louisville	Do.
First National Bank, Chattanooga	Tennessee.
East Tennessee National Bank, Knoxville	Do.
First National Bank, Memphis	Do.
German National Bank, Memphis	Do.
First National Bank, Nashville	Do.
Raleigh National Bank of North Carolina, Raleigh	North Carolina
Atlanta National Bank, Atlanta	Georgia.
Merchants' National Bank, Savannah	Do.
First National Bank, Galveston	Texas.
San Antonio National Bank of San Antonio	Do.
Merchants' National Bank, Little Rock	Arkansas.
National Bank of Lawrence, Lawrence	Kansas.
First National Bank of Leavenworth	Do.
First National Bank, Omaha	Nebraska.
Omaha National Bank, Omaha	Do.
First National Bank, Denver	Colorado.
Colorado National Bank of Denver	Do.
First National Bank, Bozeman	Montana.
First National Bank, Helena	Do.
First National Bank, Portland	Oregon.
First National Bank, Yankton	Dakota.

XVIII.—STATEMENT, BY STATES, OF DEPOSITS AND WITHDRAWALS OF UNI STATES BONDS TO SECURE CIRCULATION.

States.	Deposits.	Withdrawals.	Increase.	De
Eastern States:				
Maine	$593,000	$743,000	.....	(
New Hampshire	615,212	365,212	$250,000	.....
Vermont	927,600	945,400	.....	
Massachusetts	2,406,100	6,266,350	.....	3,
Rhode Island	811,000	1,031,000	.....	
Connecticut	921,000	1,650,800	.....	
Middle States:				
New York	3,177,000	11,929,200	.....	8,
New Jersey	1,155,500	991,500	164,000	.....
Pennsylvania	2,412,300	5,874,900	.....	3,
Delaware	134,000	100,000	34,000	.....
Maryland	712,050	2,005,050	.....	1,
Southern and Southwestern States:				
District of Columbia	30,000	620,000	.....	
Virginia	145,000	591,000	.....	
West Virginia	116,850	334,500	.....	
North Carolina	174,000	500,000	.....	
South Carolina	50,000	425,000	.....	
Georgia	150,000	361,500	.....	
Florida	.....	.....	.....	.....
Alabama	36,000	10,000	26,000	.....
Louisiana	500,000	1,741,000	.....	1
Texas	.....	190,000	.....	
Arkansas	20,000	120,000	.....	
Kentucky	404,200	1,042,500	.....	
Tennessee	50,000	220,000	.....	
Missouri	137,550	837,450	.....	
Western States:				
Ohio	1,018,200	3,104,200	.....	2
Indiana	1,273,500	3,923,500	.....	2
Illinois	660,500	3,274,500	.....	2
Michigan	169,250	1,370,200	.....	1
Wisconsin	90,000	402,000	.....	
Iowa	236,000	897,000	.....	
Minnesota	279,500	493,500	.....	
Kansas	1,000	205,000	.....	
Nebraska	15,000	65,000	.....	
Pacific States and Territories:				
California	49,000	1,520,000	.....	1
Colorado	90,000	210,000	.....	
Montana	.....	20,000	.....	
Utah	.....	100,000	.....	
Total	19,560,312	54,480,062	474,000	3

XIX. STATEMENT BY LOANS OF UNITED STATES BONDS HELD IN TRUST FOR [illegible] FISCAL YEAR 1876, IN CHARACTER OF BONDS HELD.

Title of loan.	To secure circulation.		To secure public deposits.		Deposits and withdrawals of United States Bonds.					
					To secure circulation.			To secure public deposits.		
	Registered.	Totals.	Coupon.	Registered.	Deposited.	Withdrawn.	Decrease.	Deposited.	Withdrawn.	Decrease.
6 PER CENT. COIN.										
Loan of February, 1861, (1881s)	$3,138,000			$129,000	$110,000	$788,000				
Oregon War debt			$31,900							
July and August, 1861, (1881s)	46,767,250		30,000	842,100	474,450	5,686,750			$54,500	
Five-twenties of 1862						20,000			20,000	
Loan of 1863, (1881s)	24,640,400		177,000	501,900	302,350	4,461,850			9,000	
Five-twenties of March, 1864						706,000				
Five-twenties of June, 1864	66,500			31,000	356,500	9,298,600			213,200	
Five-twenties of 1865	6,435,200		53,000	158,000	1,095,700	3,254,200		$10,000	72,000	
Consols of 1865	5,284,350		15,500	742,050	947,800	1,958,700		135,000	208,200	
Consols of 1867	9,303,750		4,000	2,368,550	285,550	2,298,900		6,000	36,800	
Consols of 1868	2,573,000	$98,208,450		313,000	182,500	675,500			58,500	
			311,400	5,085,600						
6 PER CENT. CURRENCY.										
Pacific Railway (currency) sixes	11,105,000	11,105,000		441,000	717,512	2,765,512			350,000	
5 PER CENT. COIN.										
Ten-forties of 1864	92,873,900		503,000	3,633,500	2,947,550	10,180,350		783,000	292,000	
Funded Loan of 1881	139,207,400	232,081,300		4,513,500	12,140,400	12,185,700		501,000	90,000	
				13,673,600						
Coupon-bonds				904,400						
Personal bonds held for public deposits				4,095,000					150,000	
		341,394,750		18,673,000	19,560,312	54,480,062	$34,919,750	1,435,000	1,554,200	$119,200
Amount of bonds held for circulation				341,394,750	Amt. held June 30, 1876		341,394,750	Amt. held June 30, 1875		18,792,200
Amount of bonds held for circulation and deposits.				360,067,750	Amt. held June 30, 1875		376,314,500	Amt. held June 30, 1876		18,673,000

XX.—STATEMENT OF UNITED STATES

Denomination.	Old Demand Notes.		Legal-Tender Notes, first issue.	
	Issued to June 30, 1876.	Outstanding June 30, 1876.	Total issued.	Outstanding June 30, 1876.
One Dollar	.....	.....	$28, 351, 348	$984, 149 05
Two Dollars	.....	.....	34, 071, 128	900, 792 20
Five Dollars	$21, 800, 000	$26, 472 50	101, 000, 000	3, 999, 005 75
Ten Dollars	20, 030, 000	24, 345 00	118, 010, 000	9, 387, 167 00
Twenty Dollars	18, 200, 000	16, 100 00	102, 920, 000	8, 102, 3.9 00
Fifty Dollars	.....	.....	30, 055, 200	9[illegible]9, 125 00
One Hundred Dollars	.....	.....	40, 000, 000	1, 459, 900 00
Five Hundred Dollars	.....	.....	58, 986, 000	9[illegible]0, 000 00
One Thousand Dollars	.....	.....	155, 928, 000	1, 192, 500 00
Total	.....	.....	.....	27, 994, 978 00
*Deduct on account of unknown denominations	.....	.....	.....	135, 000 00
Total	60, 030, 000	66, 917 50	669, 321, 676	27, 859, 978 00

Denomination.	Legal-Tender Notes, Series of 1874.		
	Issued during fiscal year 1876.	Total issued to June 30, 1876.	Outstanding June 30, 1876.
One Dollar	$5, 146, 565	$18, 944, 000	$12, 110, 19[illegible]
Two Dollars	9, 776, 000	16, 504, 000	13, 200, 69[illegible]
Five Dollars	.....	.....	.....
Ten Dollars	.....	.....	.....
Twenty Dollars	.....	.....	.....
Fifty Dollars	10, 051, 000	18, 276, 700	16, 947, 29[illegible]
One Hundred Dollars	.....	.....	.....
Five Hundred Dollars	50, 000	28, 000, 000	20, 333, 50[illegible]
One Thousand Dollars	.....	.....	.....
Total	25, 023, 565	81, 724, 700	62, 591, 60[illegible]

Denomination.	One-Year Notes of 1863.		Two-Year Notes of 1863.		Two-Year Coupon Notes of 1863.
	Total issued.	Outstanding June 30, 1876.	Total issued.	Outstanding June 30, 1876.	Total issued.
Ten Dollars	$6, 200, 000	$12, 235	.....	.....	.....
Twenty Dollars	16, 440, 000	27, 760	.....	.....	.....
Fifty Dollars	8, 240, 000	10, 450	$8, 800, 000	$10, 700	$5, 905, 6[illegible]
One Hundred Dollars	13, 640, 000	11, 100	9, 680, 000	8, 400	14, 4[illegible]4, 4[illegible]
Five Hundred Dollars	.....	.....	.....	.....	40, 302, 0[illegible]
One Thousand Dollars	.....	.....	.....	.....	89, 308, 0[illegible]
Total	.....	61, 545	.....	.....	.....
Deduct for unknown denominations destroyed	.....	90	.....	.....	.....
Total	44, 520, 000	†61, 455	16, 480, 000	†19, 100	150, 000, 0[illegible]

* Destroyed in Chicago fire of 1871.
† The amount outstanding, as per Public-Debt Statement for June 30, 1876, is less than this amount

RENCY ISSUED AND OUTSTANDING.

Legal-Tender Notes, Series of 1869.			Total amount.		
ued during al year 1876.	Issued to June 30, 1876.	Outstanding June 30, 1876.	Issued during fiscal year 1876.	Total issued to June 30, 1876.	Outstanding June 30, 1876.
$84,000	$42,456,812	$7,162,885 05	$84,000	$70,808,160	$8,147,034 10
16,000	50,511,900	10,403,831 20	16,000	84,583,048	11,304,623 40
120,000	50,581,760	29,769,073 75	120,000	173,381,760	34,794,552 00
5,596,000	84,781,240	54,507,311 00	5,596,000	222,821,240	63,918,823 00
4,424,000	72,442,400	50,565,724 00	4,424,000	193,562,400	58,684,163 00
100,000	30,200,000	17,552,350 00	100,000	60,255,200	18,541,475 00
200,000	37,104,000	20,388,440 00	200,000	77,104,000	21,848,340 00
200,000	44,890,000	1,402,500 00	200,000	103,876,000	2,382,500 00
200,000	75,200,000	35,511,000 00	200,000	231,128,000	36,703,500 00
.....	.....	227,263,115 00	.....	.....	255,325,010 50
.....	.....	865,000 00	.....	.....	1,000,000 00
10,940,000	488,168,132	226,398,115 00	.....	.....	254,325,010 50

Legal-Tender Notes, Series of 1875.					
Issued during fiscal year 1876.	Total issued to June 30, 1876.	Outstanding June 30, 1876.			
$8,214,193	$8,214,193	$7,750,350 80	13,360,758	27,158,193	19,860,470 80
3,000,000	3,000,000	2,975,162 20	12,776,000	19,504,000	16,175,856 20
13,000,000	13,000,000	12,550,093 00	13,000,000	13,000,000	12,550,093 00
5,560,000	5,560,000	5,510,381 00	5,560,000	5,560,000	5,510,381 00
7,760,000	7,760,000	7,710,600 00	7,760,000	7,760,000	7,710,600 00
.....	.....	.....	10,051,000	18,276,700	16,947,290 00
5,480,000	5,480,000	5,373,500 00	5,480,000	5,480,000	5,373,500 00
12,200,000	12,200,000	11,052,500 00	12,250,000	40,200,000	31,386,000 00
.....	.....	.....	.....	.....	.....
55,214,193	55,214,193	52,922,587 00			

Two-Year Coupon Notes of 1863.	Compound-Interest Notes.				
Outstanding June 30, 1876.	Total issued.	Outstanding June 30, 1876.			
.....	$23,285,200	$60,820	.....	29,485,200	73,055 00
.....	30,125,840	80,010	.....	40,565,840	107,770 00
$3,350	60,824,000	114,150	.....	81,769,600	138,650 00
9,500	45,094,400	59,500	.....	82,698,800	88,500 00
1,500	67,846,000	18,000	.....	108,148,000	19,500 00
21,000	39,420,000	7,000	.....	128,728,000	28,000 00
35,350	.....	339,480	.....	.....	370,294,676 50
10,500	.....	8,220	.....	.....	18,810 00
†24,850	266,595,440	†331,260	91,177,758	1,832,054,141	370,275,866 50

†Difference being in the hands of the accounting-officers and not delivered for destruction.

XX.—STATEMENT OF UNITED STATES CURRENCY

Denomination.	Fractional Currency.				
	First issue.		Second issue.		Third issue.
	Total issued.	Outstanding June 30, 1876.	Total issued.	Outstanding June 30, 1876.	Total issued.
Three Cents					$601,923 90
Five Cents	$2,242,889	$1,029,555 03	$2,794,826 10	$700,169 15	657,002 75
Ten Cents	4,115,378	1,246,556 22	6,176,084 30	914,953 59	16,976,131 50
Fifteen Cents					1,352 40
Twenty-Five Cents	5,225,696	1,042,693 41	7,648,341 25	748,365 79	31,143,188 75
Fifty Cents	8,631,672	976,050 26	6,545,232 00	753,587 75	36,735,426 50
Total	20,215,635	4,294,854 92	23,164,483 65	3,117,076 28	86,115,028 80

Denomination.	Fourth issue, second series.		Fourth issue, third series.		
	Total issued.	Outstanding June 30, 1876.	Issued during fiscal year 1876.	Issued to June 30, 1876.	Outstanding June 30, 1876.
Three Cents					
Five Cents					
Ten Cents					
Fifteen Cents					
Twenty-Five Cents					
Fifty Cents	$43,024,000	$1,061,726 55		$24,799,600	$2,011,456 65
Total					
Deduct on account of unknown denominations					
Total	43,024,000	1,061,726 55		24,799,600	2,011,456 65

XXI.—STATEMENT OF LEGAL-TENDER

	$1.	$2.	$5.	$10.
Series of 1869				$440,000
Series of 1874	$44,000	$16,000		
Series of 1875	1,825,807	1,000,000	$2,780,000	
Total	1,869,807	1,016,000	2,780,000	440,000

UED AND OUTSTANDING—Continued.

Fractional Currency.			Total amount.		
hird issue.	Fourth issue, first series.				
utstanding ne 30, 1876.	Total issued.	Outstanding June 30, 1876.	Issued during fiscal year 1876.	Total issued to June 30, 1876.	Outstanding June 30, 1876.
$90,905 23					
133,109 31					
1,070,346 60	$34,940,960	$1,825,511 30			
1,296 98	5,304,216	481,953 15			
927,378 81	58,922,256	1,820,163 43			
844,107 90	9,576,000	191,373 20			
3,067,144 83	108,743,432	4,319,001 08			
Fifth issue.					
sued during al year 1876.	Issued to June 30, 1876.	Outstanding June 30, 1876.			
				$601,923 90	$90,905 23
				5,694,717 85	1,862,833 49
$6,353,900	$19,989,900	$3,866,851 08	$6,353,900	82,198,456 80	8,924,218 79
				5,305,568 40	483,250 13
15,442,000	36,092,000	8,649,907 55	15,442,000	139,031,482 00	13,188,508 99
6,580,000	6,580,000	4,090,576 45	6,580,000	135,891,930 50	9,928,878 76
					34,478,595 39
					32,000 00
28,375,900	62,661,900	16,607,335 08	28,375,900	368,724,079 45	34,446,595 39

ES, IN RESERVE, UNISSUED.

$20.	$50.	$100.	$500.	$1,000.	Total.
$720,000				$4,500,000	$5,660,000
	$6,183,300				6,243,300
		$6,720,000	$3,800,000		16,125,807
720,000	6,183,300	6,720,000	3,800,000	4,500,000	28,029,107

XXII.—STATEMENT OF UNITED STATES CURRENCY OUTSTANDING AT THE CLOSE OF THE FISCAL YEARS 1862 TO 1876, INCLUSIVE.

Title.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.
Old Demand Notes	$51,105,235 00	$3,384,000 00	$789,037 50	$472,603 50	$272,162 75	$208,432 50	$143,912 00	$123,739 25
Legal-Tender Notes, first issue	96,020,000 00	387,646,589 00	447,300,203 10	431,066,427 99	400,780,305 85	371,783,597 00	356,000,000 00	356,000,000 00
One-Year Notes of 1863			44,520,000 00	8,467,570 00	2,151,465 50	794,687 00	458,557 00	220,517 00
Two-Year Notes of 1863			16,480,000 00	7,715,950 00	5,209,522 50	396,950 00	188,402 50	84,752 50
Two-Year Coupon-Notes of 1863			111,620,550 00	34,441,650 00	1,078,552 50	134,252 50	69,252 50	42,502 50
Compound-Interest Notes			6,060,000 00	191,721,470 00	172,369,941 00	134,774,981 00	54,608,230 00	3,063,410 00
Fractional Currency, first issue	20,192,456 00	14,819,156 00	9,915,408 66	7,030,700 78	5,497,534 93	4,881,091 27	4,605,708 52	
Fractional Currency, second issue		7,505,127 10	12,798,130 60	7,937,024 57	4,975,827 08	3,924,075 22	3,528,163 65	
Fractional Currency, third issue			2,319,589 50	12,041,150 01	18,001,261 01	23,922,741 98	23,980,765 19	
Total	147,725,235 00	411,223,045 00	649,094,073 70	698,918,800 25	608,870,825 46	536,567,523 02	444,196,262 47	391,649,558 61

Title.	1870.	1871.	1872.	1873.	1874.	1875.	1876.
Old Demand Notes	$106,256 00	$96,505 50	$88,296 25	$79,967 50	$76,732 50	$70,107 50	$66,917 50
Legal-Tender Notes, first issue	289,145,032 00	181,806,518 00	123,271,586 00	83,622,694 00	58,262,963 00	37,952,281 00	27,859,978 00
Legal-Tender Notes, series of 1869	66,854,968 00	174,193,462 00	234,228,432 00	272,377,306 00	323,736,110 00	284,117,402 00	226,398,115 00
Legal-Tender Notes, series of 1874						53,701,897 00	62,591,604 00
Legal-Tender Notes, series of 1875							52,922,587 00
One-Year Notes of 1863	169,347 00	128,037 00	109,967 00	88,705 00	77,155 00	66,525 00	61,455 00
Two-Year Notes of 1863	36,402 50	44,502 50	36,402 50	28,500 00	24,600 00	20,850 00	19,100 00
Two-Year Coupon Notes of 1863	37,252 50	33,452 50	31,852 50	31,250 00	30,050 00	26,800 00	24,850 00
Compound-Interest Notes	2,191,670 00	814,230 00	623,010 00	499,780 00	429,080 00	371,470 00	331,260 00
Fractional Currency, first issue	4,476,995 87	4,414,025 04	4,391,299 09	4,376,979 15	4,335,875 69	4,328,338 13	4,294,854 92
Fractional Currency, second issue	3,253,191 03	3,218,156 37	3,190,263 51	3,180,406 27	3,146,345 12	3,139,847 09	3,117,076 28
Fractional Currency, third issue	10,666,556 52	5,617,535 75	4,039,955 26	3,481,500 36	3,258,252 02	3,164,643 98	3,067,144 83
Fractional Currency, fourth issue, first series	21,461,941 06	27,333,157 40	29,234,297 41	22,095,096 41	15,807,834 91	6,984,687 48	4,319,001 08
Fractional Currency, fourth issue, second series				11,665,383 25	4,113,244 00	1,784,728 35	1,061,726 55
Fractional Currency, fourth issue, third series					9,851,322 50	6,395,821 85	2,011,456 65
Fractional Currency, fifth issue					5,399,129 10	16,331,357 31	16,575,335 08
Total	398,430,562 48	397,699,652 06	399,245,363 52	401,527,267 94	428,547,693 84	418,456,756 69	404,722,461 89

XIII.—GENERAL STATEMENT OF REDEMPTIONS AND DESTRUCTIONS.

	For fiscal year 1876.		To June 30, 1876.	
ı hand June 30, 1875	$14,685 14			
ceived during fiscal year	133,274,267 66			
		$133,288,952 80		
e on hand June 30, 1876		1,000 00		
		133,287,952 80		
d during fiscal year 1876,				
ws:				
id Notes	3,190 00		$50,960,953 75	
ler Notes, first issue	10,092,303 00		641,362,837 50	
ler Notes series of 1869	68,659,287 00		261,767,011 00	
ler Notes, series of 1874	16,133,858 00		19,133,096 00	
ler Notes, series of 1875	2,291,606 00		2,291,606 00	
Notes of 1863	5,070 00		44,458,398 00	
Notes of 1863	1,750 00		16,460,747 50	
Coupon-Notes of 1863	1,950 00		149,975,147 50	
Interest Notes	40,210 00		266,263,700 00	
Currency, first issue	33,483 21		15,906,838 93	
Currency, second issue	22,770 81		20,037,918 68	
Currency, third issue	97,499 15		82,951,969 31	
Currency, fourth issue	2,697,686 40		104,451,412 63	
Currency, fourth issue, ries	723,001 80		41,961,679 40	
Currency, fourth issue, es	4,384,365 20		22,788,143 35	
Currency, fifth issue	28,099,922 23		46,054,564 92	
		133,287,952 80		$1,795,825,934 47
as for mutilations:				
d Notes			2,128 75	
er Notes, first issue	1,010 00		99,940 50	
ler Notes, series of 1869	4,259 00		7,672 00	
ler Notes, series of 1874	1,725 00		1,781 00	
er Notes, series of 1875	123 00		123 00	
Currency, first issue	13 41		13,955 02	
Currency, second issue	12 29		9,501 62	
Currency, third issue	549 58		96,512 65	
Currency, fourth issue	2,338 80		7,590 95	
Currency, fourth issue, ries	742 20		1,410 10	
Currency, fourth issue, es	588 30		632 65	
Currency, fifth issue	1,694 27		1,766 43	
Notes of 1863			237 00	
Notes of 1863			152 50	
Coupon-Notes of 1863			2 50	
nterest Notes			480 00	
		13,055 85		243,886 67
due		133,301,008 65		1,796,069,821 14
ank Notes		24,324,687 30	45,891,487 25	
on National Bank Notes			862 75	
				45,892,350 00
ficates redeemed but not		83,734,000 00		831,652,480 46
ficates redeemed and de-				574,508,900 00
of Indebtedness of 1870				678,000 00
natter destroyed		208,693,237 77		4,097,611,718 76
		450,052,933 72		7,346,413,270 36

XXIV.—STATEMENT OF RED

Amounts paid, deducted, and retired du

Kind.	Paid.			
	During fiscal year 1876.		To June 30, 18	
Old Demand Notes:				
Five Dollars	$1,180 00		$21,773,045 50	
Ten Dollars	1,250 00		20,005,213 75	
Twenty Dollars	760 00		18,182,694 50	
		$3,190 00		$59,
Legal-Tender Notes, first issue:				
One Dollar	114,592 45		27,337,141 00	
Two Dollars	186,244 80		33,149,272 75	
Five Dollars	2,192,685 75		96,981,796 00	
Ten Dollars	3,306,363 00		108,610,065 25	
Twenty Dollars	3,201,317 00		94,807,018 00	
Fifty Dollars	310,800 00		29,064 134 50	
One Hundred Dollars	428,800 00		38,537,735 00	
Five Hundred Dollars	175,000 00		58,035,475 00	
One Thousand Dollars	176,500 00		154,735,200 00	
Denomination unknown	.....		135,000 00	
		10,092,303 00		641,
Legal-Tender Notes, series 1869:				
One Dollar	7,002,772 95		35,292,780 70	
Two Dollars	8,480,224 80		40,106,992 30	
Five Dollars	9,011,488 25		20,812,562 00	
Ten Dollars	11,549,704 00		30,273,646 00	
Twenty Dollars	9,936,662 00		21,876,572 50	
Fifty Dollars	4,653,475 00		12,647,572 50	
One Hundred Dollars	9,141,460 00		16,715,455 00	
Five Hundred Dollars	1,119,500 00		43,487,500 00	
One Thousand Dollars	7,764,000 00		39,689,000 00	
Denomination unknown	.....		865,000 00	
		68,659,287 00		261,
Legal-Tender Notes, series 1874:				
One Dollar	5,273,913 00		6,833,880 00	
Two Dollars	2,964,535 00		3,303,306 00	
Fifty Dollars	957,910 00		1,320,410 00	
Five Hundred Dollars	6,937,500 00		7,666,500 00	
		16,133,858 00		19,
Legal-Tender Notes, series 1875:				
One Dollar	463,842 20		463,842 20	
Two Dollars	24,837 80		24,837 80	
Five Dollars	449,907 00		449,907 00	
Ten Dollars	49,619 00		49,619 00	
Twenty Dollars	49,400 00		49,400 00	
One Hundred Dollars	106,500 00		106,500 00	
Five Hundred Dollars	1,147,500 00		1,147,500 00	
		2,291,606 00		2
One-Year Notes of 1863:				
Ten Dollars	1,140 00		6,187,734 00	
Twenty Dollars	2,480 00		16,412,114 00	
Fifty Dollars	950 00		8,229,495 00	
One Hundred Dollars	500 00		13,628,875 00	
Denomination unknown	.....		90 00	
		5,070 00		44
Two-Year Notes of 1863:				
Fifty Dollars	950 00		6,789,237 50	
One Hundred Dollars	800 00		9,671,510 00	
		1,750 00		16
Two-Year Coupon Notes of 1863:				
Fifty Dollars	250 00		5,902,247 50	
One Hundred Dollars	200 00		14,474,900 00	
Five Hundred Dollars	1,500 00		40,300,500 00	
One Thousand Dollars	.....		89,287,000 00	
Denomination unknown	.....		10,500 00	
		1,950 00		149
Compound-Interest Notes:				
Ten Dollars	7,460 00		23,232,413 00	
Twenty Dollars	11,400 00		30,045,697 00	
Fifty Dollars	12,450 00		60,709,720 00	
One Hundred Dollars	5,900 00		45,034,870 00	
Five Hundred Dollars	3,000 00		67,828,000 00	
One Thousand Dollars	.....		39,413,000 00	
		40,210 00		266
Fractional Currency, first issue:				
Five Cents	4,301 67		1,211,805 19	
Ten Cents	7,818 24		2,866,597 35	
Twenty-Five Cents	7,142 70		4,177,095 48	
Fifty Cents	14,220 60		7,651,340 91	
		33,483 21		15,

UNITED STATES CURRENCY.

r 1876, *and to June* 30, 1876, *inclusive.*

Deducted.				Retired, (face value.)			
During fiscal year 1876.		To June 30, 1876.		During fiscal year 1876.		To June 30, 1876.	
.....		$482 00		$1, 180 00		$21, 773, 527 50	
.....		441 25		1, 250 00		20, 005, 655 00	
.....		1, 205 50		760 00		18, 183, 900 00	
.....			$2, 128 75		$3, 190 00		$59, 963, 082 50
96 55		30, 167 00		114, 689 00		27, 367, 308 00	
49 20		21, 122 25		186, 294 00		33, 170, 395 00	
174 25		19, 399 00		2, 192, 860 00		97, 001, 195 00	
167 00		12, 889 75		3, 306, 470 00		108, 622, 955 00	
83 00		10, 732 00		3, 201, 400 00		94, 817, 750 00	
.....		1, 940 50		310, 800 00		29, 066, 075 00	
.....		2, 365 00		428, 800 00		38, 540, 100 00	
.....		525 00		175, 000 00		54, 006, 000 00	
300 00		800 00		177, 000 00		154, 736, 000 00	
.....		.....		.....		135, 000 00	
	$1, 010 00		99, 940 50		10, 093, 313 00		641, 462, 778 00
1, 751 05		3, 075 80		7, 004, 524 00		35, 295, 856 50	
1, 217 20		2, 501 70		8, 481, 442 00		40, 109, 424 00	
431 75		605 50		9, 011, 920 00		20, 813, 167 50	
436 00		764 00		11, 550, 140 00		30, 274, 410 00	
258 00		377 50		9, 936, 920 00		21, 876, 950 00	
25 00		102 50		4, 654, 500 00		12, 647, 675 00	
140 00		245 00		9, 141, 600 00		16, 715, 700 00	
.....		.....		1, 119, 500 00		43, 487, 500 00	
.....		.....		7, 764, 000 00		39, 689, 000 00	
.....		.....		.....		865, 000 00	
	4, 259 00		7, 672 00		68, 663, 546 00		261, 774, 683 00
116 00		1, 364 00		5, 275, 229 00		6, 835, 244 00	
629 00		377 00		2, 964, 904 00		3, 303, 683 00	
40 00		40 00		957, 950 00		1, 329, 450 00	
.....		.....		6, 937, 500 00		7, 606, 500 00	
	1, 725 00		1, 781 00		16, 135, 583 00		19, 134, 877 00
78 80		78 80		463, 921 00		463, 921 00	
20		20		24, 838 00		24, 838 00	
43 00		43 00		449, 950 00		449, 950 00	
1 00		1 00		49, 620 00		49, 620 00	
.....		.....		49, 400 00		49, 400 00	
.....		.....		106, 500 00		106, 500 00	
.....		.....		1, 147, 500 00		1, 147, 500 00	
	123 00		123 00		2, 291, 729 00		2, 291, 729 00
.....		31 00		1, 140 00		6, 187, 765 00	
.....		126 00		2, 480 00		16, 412, 240 00	
.....		55 00		950 00		8, 229, 550 00	
.....		25 00		500 00		13, 628, 900 00	
.....		.....		.....		90 00	
	.....		237 00		5, 070 00		44, 458, 545 00
.....		62 50		950 00		6, 789, 300 00	
.....		90 00		800 00		9, 671, 600 00	
	.....		152 50		1, 750 00		16, 460, 900 00
.....		2 50		250 00		5, 902, 250 00	
.....		.....		200 00		14, 474, 900 00	
.....		.....		1, 500 00		40, 300, 500 00	
.....		.....		.....		89, 287, 000 00	
.....		.....		.....		10, 500 00	
	.....		2 50		1, 950 00		149, 975, 150 00
.....		137 00		7, 460 00		23, 232, 550 00	
.....		133 00		11, 400 00		30, 045, 830 00	
.....		180 00		12, 450 00		60, 709, 900 00	
.....		30 00		5, 900 00		45, 034, 900 00	
.....		.....		3, 000 00		67, 828, 000 00	
.....		.....		.....		39, 413, 000 00	
	.....		480 00		40, 210 00		266, 964, 180 00
1 38		1, 530 16		4, 303 05		1, 213, 335 35	
3 21		2, 227 75		7, 821 45		2, 868, 825 10	
3 92		5, 911 03		7, 146 62		4, 183, 006 51	
1 90		4, 286 08		14, 225 50		7, 655, 696 99	
	13 41		13, 955 02		33, 496 62		15, 920, 793 95

XXIV.—STATEMENT OF REDE

Amounts paid, deducted, and retired durin

Kind.	Paid.			
	During fiscal year 1876.		To June 30, 18	
Fractional Currency, second issue:				
Five Cents	$2,198 51		$2,092,670 92	
Ten Cents	5,899 67		5,257,271 50	
Twenty-Five Cents	3,209 88		6,898,167 69	
Fifty Cents	11,462 75		5,789,809 27	
		$22,770 81		$20,037,919
Fractional Currency, third issue:				
Three Cents	1,208 41		510,855 83	
Five Cents	1,485 39		523,445 63	
Ten Cents	15,840 96		15,882,018 78	
Fifteen Cents	50 62		55 35	
Twenty-Five Cents	18,540 77		30,184,795 42	
Fifty Cents	60,373 00		35,850,798 30	
		97,499 15		82,951,989 31
Fractional Currency, fourth issue, first series:				
Ten Cents	724,957 31		32,114,119 07	
Fifteen Cents	426,438 02		4,821,708 34	
Twenty-Five Cents	1,495,174 82		57,100,692 17	
Fifty Cents	51,116 25		9,382,893 05	
Denomination unknown	.....		32,000 00	
		2,697,686 40		104,451,412
Fractional Currency, fourth issue, second series:				
Fifty Cents	723,001 80		41,961,679 40	
		723,001 80		41,961,679
Fractional Currency, fourth issue, third series:				
Fifty Cents	4,384,365 20		22,788,143 35	
		4,384,365 20		22,788,143
Fractional Currency, fifth issue:				
Ten Cents	8,004,297 57		16,123,048 92	
Twenty-Five Cents	17,606,201 11		27,442,092 45	
Fifty Cents	2,489,423 55		2,489,423 55	
		28,099,922 23		46,054,564
Notes of National Banks Failed in Liquidation and Retiring Circulation:				
One Dollar	293,787 80		666,416 15	
Two Dollars	220,288 00		491,066 60	
Five Dollars	7,889,513 50		17,174,175 50	
Ten Dollars	6,426,180 00		11,874,267 00	
Twenty Dollars	4,195,818 00		7,318,927 00	
Fifty Dollars	1,912,800 00		3,010,240 00	
One Hundred Dollars	2,854,300 00		4,394,895 00	
Five Hundred Dollars	426,000 00		778,500 00	
One Thousand Dollars	106,000 00		183,000 00	
		24,324,687 30		45,891,487
Amount paid in fiscal year 1876		157,626,135 65		
Total amount paid to June 30, 1876				1,841,962,17
Amount deducted in fiscal year 1876				
Total amount deducted to June 30, 1876				
Amount retired (face value) in fiscal year 1876				
Total amount retired (face value) in fiscal year 1876				

ATES CURRENCY—Continued.

June 30, 1876, *inclusive*—Continued.

Deducted.			Retired, (face value.)			
year	To June 30, 1876.		During fiscal year 1876.		To June 30, 1876.	
	$1,969 20		$2,200 65		$2,094,659 42	
	3,864 50		5,904 50		5,261,136 00	
	1,810 14		3,212 20		6,899,977 83	
	2,837 78		11,465 55		5,791,647 05	
12 29		$9,501 62		$22,783 10		$20,047,420 30
	163 26		1,208 79		511,019 09	
	448 63		1,486 07		523,694 26	
	23,935 67		15,993 75		15,905,954 45	
	07		50 62		55 42	
	31,205 82		18,716 75		30,216,001 24	
	40,759 20		60,592 75		35,891,557 50	
19 58		96,512 65		98,048 73		83,048,481 96
	2,166 93		725,716 00		33,116,286 00	
	726 62		426,604 95		4,822,444 96	
	2,898 70		1,496,538 25		57,103,590 87	
	1,788 70		51,166 00		9,384,681 75	
	.....		.....		32,000 00	
18 80		7,590 95		2,700,025 20		104,459,003 58
	1,410 10		723,744 00		41,963,089 50	
12 20		1,410 10		723,744 00		41,963,089 50
	632 65		4,384,953 50		22,788,776 00	
18 30		632 65		4,384,953 50		22,788,776 00
	995 18		8,005,245 50		16,124,044 10	
	705 80		17,606,882 00		27,442,798 25	
	65 45		2,489,489 00		2,489,489 00	
14 27		1,766 43		28,101,616 50		46,056,331 35
	55 85		293,790 00		666,472 09	
	24 40		220,292 00		491,091 00	
	431 50		7,889,665 00		17,174,607 00	
	123 00		6,426,260 00		11,874,390 00	
	213 00		4,196,020 00		7,319,140 00	
	10 00		1,912,800 00		3,010,250 00	
	5 00		2,854,300 00		4,394,900 00	
	.....		426,000 00		778,500 00	
	.....		106,000 00		183,000 00	
19 70		862 75		24,325,127 00		45,892,350 00
15 55						
.....		244,749 42		157,636,135 65		
.....						1,841,992,171 14

XXV.—STATEMENT OF THE NUMBER OF NOTES REDE

	Denomination.		
	$1.	$2.	$
REDEEMED AND DESTROYED.			
To June 30, 1876:			
Old Demand Notes			4,35
Legal-Tender Notes, first issue	27,367,308	16,585,197½	19,40
Legal-Tender Notes, series of 1869	35,295,856½	20,054,712	4,16
Legal-Tender Notes, series of 1874	6,835,244	1,651,841½	.....
Legal-Tender Notes, series of 1875	463,921	12,419	8
One-Year Notes of 1863			
Two-Year Notes of 1863			
Two-Year Coupon-Notes of 1863			
Compound-Interest Notes			
During fiscal year 1876:			
Old Demand Notes			
Legal-Tender Notes, first issue	114,689	93,147	43
Legal-Tender Notes, series of 1869	7,004,524	4,240,721	1,80
Legal-Tender Notes, series of 1874	5,275,229	1,482,453	.....
Legal-Tender Notes, series of 1875	463,921	12,419	8
One-Year Notes of 1863			
Two-Year Notes of 1863			
Two-Year Coupon-Notes of 1863			
Compound-Interest Notes			

	Denomination.	
Fractional Currency.	Three cents.	Five cen
To June 30, 1876:		
First issue		24,2
Second issue		41,8
Third issue	17,033,969	10,4
Fourth issue, first series		
Fourth issue, second series		
Fourth issue, third series		
Fifth issue		
During fiscal year 1876:		
First issue		
Second issue		
Third issue	40,293	
Fourth issue, first series		
Fourth issue, second series		
Fourth issue, third series		
Fifth issue		

	Denomination.		
Notes of National Banks failed in liquidation and reducing circulation.	$1.	$2.	$
To June 30, 1876	666,472½	245,545½	3,4
During fiscal year 1876	293,790½	110,146	1,5

	Denomination.		
Gold-Certificates.	$20.	$100.	$
From November 13, 1865, to May 9, 1873, inclusive:			
Old series	45,820	116,195	
Series of 1870			
Series of 1871		9,550	
REDEEMED AND NOT DESTROYED.			
Gold-Certificates.			
From May 10, 1873, to June 30, 1876, inclusive:			
Old series	2,020	146	
Series of 1870			
Series of 1871		34,345	
Series of 1875		380	
During fiscal year 1876:			
Old series	115	12	
Series of 1870			
Series of 1871		9,395	
Series of 1875		380	
Total			

DESTROYED FROM JANUARY 1, 1862, TO JUNE 30, 1876.

Denomination.						During fiscal year 1876.	Total to June 30, 1876.
).	$20.	$50.	$100.	$500.	$1,000.		
10, 565½	909, 195	.....	.....	.....	.....	.....	7, 264, 466
52, 225½	4, 740, 887½	581, 321½	385, 401	116, 012	154, 736	.....	80, 193, 398
27, 441	1, 093, 847½	252, 953½	167, 157	86, 975	39, 689	.....	64, 181, 265
.....	.....	26, 589	.....	15, 333	.....	.....	8, 529, 007½
4, 962	2, 470	.....	1, 065	2, 295	.....	.....	577, 122
18, 776½	820, 612	164, 591	136, 289	.....	.....	.....	1, 740, 268½
.....	.....	135, 786	96, 716	.....	.....	.....	232, 502
.....	.....	118, 045	144, 749	80, 601	89, 287	.....	432, 682
23, 255	1, 502, 291½	1, 214, 198	450, 349	135, 656	39, 413	.....	5, 665, 162½
125	38	.....	.....	.....	.....	399	
30, 647	160, 079	6, 216	4, 288	350	177	1, 148, 156	
55, 014	496, 846	93, 070	91, 416	2, 239	7, 764	14, 893, 978	
.....	.....	19, 159	.....	13, 875	.....	6, 790, 715	
4, 962	2, 470	.....	1, 065	2, 295	.....	577, 122	
114	124	19	5	.....	.....	262	
.....	.....	19	8	.....	.....	27	
.....	.....	5	2	3	.....	10	
746	570	949	59	6	.....	1, 630	

Denomination.				
1 cents.	Fifteen cents.	Twenty-five cents.	Fifty cents.	
28, 688, 251	.....	16, 702, 026	15, 311, 255	.....	84, 998, 239
52, 611, 360	.....	27, 599, 912	11, 583, 294	.....	133, 687, 755
59, 059, 545	370	120, 864, 005	71, 783, 115	.....	379, 218, 890
31, 162, 860	32, 149, 633	228, 414, 364	18, 769, 364	.....	610, 496, 221
.....	.....	.....	83, 926, 179	.....	83, 926, 179
.....	.....	.....	45, 577, 552	.....	45, 577, 552
61, 940, 441	.....	109, 771, 193	4, 978, 978	.....	275, 990, 612
78, 215	.....	28, 587	28, 451	221, 314	
59, 045	.....	12, 849	22, 932	138, 843	
159, 938	338	74, 867	121, 186	426, 344	
7, 257, 160	2, 844, 033	5, 986, 153	102, 332	16, 189, 678	
.....	.....	.....	1, 447, 488	1, 447, 488	
.....	.....	.....	8, 769, 907	8, 769, 907	
80, 052, 455	.....	70, 427, 528	4, 978, 978	155, 458, 961	

Denomination.						
0.	$20.	$50.	$100.	$500.	$1,000.	
87, 439	365, 957	60, 205	43, 949	1, 557	183	.....	6, 006, 230
42, 626	209, 801	38, 256	28, 543	852	106	2, 902, 053½	

Denomination.				
1,000.	$5,000.	$10,000.	Total.	
59, 979	64, 588	2, 500	307, 070	
21, 238	8, 131	7, 600	49, 393	
.....	.....	.....	9, 559	.....	366, 013
6	9	.....	2, 189	
22, 786	11, 477	12, 392	65, 940	
.....	.....	.....	34, 345	
293	486	406	1, 653	
1	2	.....	131	.....	104, 127
7, 348	6, 529	3, 343	22, 203	
.....	.....	.....	9, 395	
293	486	406	1, 653	
.....	.....	.....	.....	33, 382	
.....	.....	.....	.....	209, 000, 269½	1, 789, 187, 691½

XXVI.—STATEMENT OF STATISTICAL DESTRUCTIONS DURING THE YEAR ENDING JUNE 30, 1876.

	$50.	$100.	$500.	$1,000.	$5,000.	$10,000.	Totals.	Number.
Coupon Bonds:								
5-20s of 1862	$911,650 00	$5,028,200 00	$14,455,000 00	$66,240,000 00			$86,534,850 00	161,665
10-40s of 1864	48,300 00	324,400 00	368,000 00	1,161,000 00			1,901,700 00	6,107
Consols of 1868	121,700 00	494,700 00	485,500 00	1,986,000 00			3,087,900 00	10,338
Funded Loan of 1881	23,800 00	160,100 00	1,168,000 00	25,964,000 00	$45,000 00	$400,000 00	27,820,900 00	31,626
Registered Bonds:								
5-20s of June, 1864						850,000 00	850,000 00	85
Loan of 1863, (1881s)	2,750 00	16,700 00	37,500 00	62,000 00	135,000 00	3,750,000 00	4,003,950 00	761
Consols of 1868				22,000 00		200,000 00	222,000 00	42
10-40s of March 3, 1864		9,600 00	34,500 00	125,000 00		1,220,000 00	1,389,100 00	412
Loan of July and August, 1861, (1881s)		24,000 00	30,000 00	201,000 00		870,000 00	1,125,000 00	588
5-20s of March 3, 1865		41,500 00		80,000 00			121,500 00	495
Consols of 1865						900,000 00	900,000 00	90
	$0 62½.	$1 25.	$6 25.	$12 50.	$62 50.	$125 00.		
Coupons:								
Funded Loan of 1881	$30,786 87½	$59,132 50	$417,931 25	$7,183,275 00	$17,812 50	$157,125 00	7,866,063 12½	
	$1 50.	$3 00.	$15 00.	$30 00.				
5-20s of 1862	$411,150 00	$2,525,250 00	$7,071,840 00	$31,941,870 00			41,950,110 00	
Consols of 1868	104,151 00	420,789 00	419,595 00	1,727,880 00			2,672,415 00	
	$2 50.	$5 00.	$12 50.	$25 00.				
10-40s, loan of 1864	$70,110 00	$470,460 00	$548,125 00	$1,728,650 00			2,817,345 00	
	$0 10.	$0 25.	$0 50.					
Fractional Currency, fifth issue	$324,363 20	$929,936 00	$1,504,336 00				2,841,635 20	10,124,048

Legal-Tender Notes, 1875	$522,200 00	$130,776 00	$153,680 00	$276,000 00	$209,520 00	$600,000 00	$860,000 00	3,352,176 00	784,120
Coupons, over-due, cut from Fifty-Dollar Bonds of Funded Loan, 1881, before issued								62,397 60	
Coupons, over-due, cut from One Hundred-Dollar Bonds of Funded Loan, 1881, before issued								211,955 00	
Coupons, over-due, cut from Five Hundred-Dollar Bonds of Funded Loan, 1881, before issued								2,032,662 50	
Internal-Revenue Stamps, redemptions								2,646,912 32½	
Internal-Revenue Stamps, destroyed unfinished								99,397 02	
Coin-Certificates, series of 1875, denomination $10,000								4,000,000 00	
Circulating Notes of National Banks, unfinished, &c								10,046,849 00	
								208,693,237 77	11,213,133

XXVII.—STATEMENT OF GOLD-CERTIFI

	Denominations.				
	$20.	$100.	$500.	$1,000.	$
Old issue:					
Issued to June 30, 1876	$960,000	$11,644,900	$9,000.00	$60,000,000	$323
Destroyed to May 9, 1873	916,400	11,619,500	8,994,000	59,979,000	322
Redeemed from May 10, 1873, to June 30, 1875	38,100	13,400	3,500	5,000	
Redeemed in fiscal year 1876	2,300	1,200	500	1,000	
Outstanding	3,200	10,800	2,000	15,000	
	960,000	11,644,900	9,000,000	60,000,000	323
Series of 1870, 1871, and 1875:					
Issued to June 30, 1875	.....	4,466,300	16,009,000	41,414,000	69
Issued in fiscal year	.....	1,059,600	2,785,500	7,915,000	44
Issued to June 30, 1876	.....	5,525,900	18,794,500	49,329,000	113
Destroyed to May 9, 1873	.....	955,000	6,212,000	21,238,000	40
Redeemed from May 10, 1873, to June 30, 1875	.....	2,492,000	7,151,000	15,441,000	24
Redeemed in fiscal year 1876	.....	977,500	2,535,500	7,641,000	35
Outstanding	.....	1,101,400	2,896,000	5,009,000	13
	.....	5,525,900	18,794,500	49,329,000	113
Special:					
On account of Geneva Award	.....	.....	.....	.....	....
Recapitulation:					
Issued in fiscal year 1876	.....	1,059,600	2,785,500	7,915,000	44
Redeemed in fiscal year 1876	2,300	978,700	2,536,000	7,642,000	35
Total issued	960,000	17,170,800	27,794,500	109,329,000	436
Total redeemed	956,800	16,058,600	24,896,500	104,315,000	423
Total outstanding	3,200	1,112,200	2,898,000	5,024,000	13
Total issued	.....	.....	.....	.....	....
Series of 1870, 1871, and 1875 on hand in New York, unissued	.....	194,100	455,500	1,071,000	1
In Washington in reserve, unissued	.....	4,280,000	5,950,000	10,000,000	85
Old series destroyed, unissued	160	800	4,000	8,000	
Received from Printing Bureau:					
Old series	960,160	11,645,700	9,004,000	60,008,000	323
Series of 1870, 1871, and 1875	.....	10,000,000	25,200,000	60,400,000	200
Issued (not received from Printing Bureau) on account Geneva Award	.....	.....	.....	.....	....

XXVIII.—STATEMENT OF ABOVE AS ISSUED AT WASHINGTON AND NEW Y

Washington certificates:			
Issued and redeemed	.....	.....	$22,8
New York certificates:			
On hand unissued June 30, 1875	$6,490,700	.....	.....
Issued to June 30, 1875	.....	$746,861,300	.....
Forwarded for issue to June 30, 1875*	.....	.....	753,3
Forwarded for issue in fiscal year 1876	96,770,000	.....	96,7
	103,260,700		
Issued in fiscal year 1876	90,395,100	90,395,100	.....
On hand unissued June 30, 1876	12,865,600	.....	.....
Total issued	.....	837,256,400	.....
Total forwarded for issue	.....	.....	850,1
Total redeemed	.....	808,799,000	.....
Outstanding	.....	†28,457,400	.....

* Of the above issues $99,500,000 were renumbered and transferred from issue of 1870 an issue of 1875.

† The amount outstanding, as per Public Debt Statement of June 30, 1876, is $224,000 more amount shown in the above statement, owing to the fact that returns from New York had received when said Public Debt Statement was issued.

ISSUED, REDEEMED, AND OUTSTANDING.

Denomination. $10,000.	Totals.	Issued in fiscal year 1876.	Redeemed in fiscal year 1876.	Total issued.	Total redeemed.	Outstanding June 30, 1876.
$25,000,000	.....	.....	.....	$429,604,900 00	.....	.....
25,000,000	$429,448,900	.....	.....	.....	.....	.....
.....	95,000	.....	.....	.....	.....	.....
.....	.....	.....	$15,000 00	.....	$419,558,900 00	.....
.....	.....	.....	.....	.....	.....	$46,000 00
25,000,000						
176,220,000	307,109,300	.....	.....	.....	.....	.....
33,790,000	.....	$90,619,100	.....	.....	.....	.....
210,010,000	.....	.....	.....	397,504,400 00	.....	.....
76,000,000	145,060,000	.....	.....	.....	.....	.....
90,490,000	140,314,000	.....	.....	.....	.....	.....
37,490,000	.....	.....	83,719,000 00	.....	369,093,000 00	.....
6,030,000	.....	.....	.....	.....	.....	28,411,400 00
210,010,000						
.....	.....	.....	.....	33,000,580 46	33,000,580 46	.....
33,790,000	.....	90,619,100	.....	.....	.....	.....
37,490,000	.....	.....	83,734,000 00	.....	.....	.....
215,010,000	.....	.....	.....	860,109,880 46	.....	.....
822,980,000	.....	.....	.....	.....	831,652,480 46	.....
6,030,000	.....	.....	.....	.....	.....	28,457,400 00
		Total issued.	On hand unissued.	Destroyed unissued.	Received for issue.	Total.
.....	.....	$860,109,880 46	.....	.....	.....	$860,109,880 46
9,990,000	12,865,600	.....	$148,095,600 00	.....	.....	148,095,600 00
30,000,000	135,230,000	.....	.....	.....	.....	.....
.....	.....	.....	.....	$52,960 00	.....	52,960 00
25,000,000	429,657,860	.....	.....	.....	$975,257,860 00	.....
250,000,000	545,600,000	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	33,000,580 46	.....
					1,008,258,440 46	1,008,258,440 46

XXIX.—STATEMENT OF ABOVE ISSUED, REDEEMED, AND OUTSTANDING FOR FISCAL YEARS 1866 TO 1876, INCLUSIVE.

Date.	Issued.	Redeemed.	Outstanding.
From November 13, 1865, to June 30, 1866	$98,493,660 00	$87,545,800 00	$10,947,860
In fiscal year 1867	109,121,620 00	101,295,900 00	18,773,580
In fiscal year 1868	77,960,400 00	79,055,340 00	17,678,640
In fiscal year 1869	80,663,160 00	65,255,620 00	30,489,640
In fiscal year 1870	76,731,060 00	75,270,120 00	34,547,120
In fiscal year 1871	56,577,000 00	71,237,820 00	19,886,300
In fiscal year 1872	63,229,500 00	51,029,500 00	32,086,300
In fiscal year 1873	55,570,500 00	48,196,800 00	39,460,000
In fiscal year 1874	81,117,780 46	97,752,680 46	22,825,100
In fiscal year 1875	70,250,100 00	71,278,900 00	21,796,300
In fiscal year 1876	90,395,100 00	83,734,000 00	28,457,400
	860,109,880 46	831,652,480 46	.....

NOTE.—Of the above amount stated as issued and redeemed during fiscal year 1875, $8,150,000 were never used, having been destroyed in burning of mail-car January 7, 1875, 500 of $5,000 and 300 of $10,000 ..... $5,500,000
1,500 of $100, 1,500 of $1,000, 200 of $500, having Ex-Assistant Treasurer Tuttle's signature 2,650,000
1,000 of $1,000, 2,000 of $5,000, 2,000 of $10,000, having Ex-Treasurer Spinner's signature .. 31,000,000

XXX. STATEMENT OF CURRENCY-CERTIFICATES (SECTION 5193, REVISED STATUTES) ISSUED, REDEEMED, AND OUTSTANDING.

By whom issued.	Denomination.	Received for issue from Treasurer United States.		On hand in offices, unissued.	Issued.		Redeemed.		Outstanding June 30, 1876.	
		In fiscal year 1876.	To June 30, 1876.		In fiscal year 1876.	To June 30, 1876.	In fiscal year 1876.	To June 30, 1876.		
Assistant Treasurer United States, New York.	$5,000	$8,000,000	$18,000,000	.....	$9,710,000	$18,000,000	$2,875,000	$9,595,000	$8,405,000	$20,275,000
	10,000	28,000,000	165,000,000	.....	29,760,000	165,000,000	62,180,000	153,130,000	11,870,000	
Assistant Treasurer United States, Boston.	5,000	2,000,000	9,000,000	$450,000	3,090,000	8,550,000	3,340,000	7,525,000	1,025,000	3,575,000
	10,000	7,000,000	20,500,000	1,470,000	8,190,000	19,030,000	8,610,000	16,480,000	2,550,000	
Assistant Treasurer United States, Philadelphia.	5,000	3,500,000	10,500,000	.....	4,460,000	10,500,000	2,900,000	8,210,000	2,290,000	3,890,000
	10,000	8,000,000	38,500,000	.....	8,000,000	38,500,000	9,970,000	36,900,000	1,600,000	
Assistant Treasurer United States, Baltimore.	5,000	2,000,000	6,000,000	.....	3,240,000	6,000,000	2,525,000	4,745,000	1,255,000	2,365,000
	10,000	4,000,000	15,000,000	.....	4,000,000	15,000,000	3,900,000	13,890,000	1,110,000	
Assistant Treasurer United States, Cincinnati.	5,000	1,000,000	2,500,000	1,555,000	200,000	945,000	160,000	830,000	115,000	655,000
	10,000	2,000,000	6,000,000	1,450,000	1,330,000	4,550,000	1,530,000	4,010,000	540,000	
Assistant Treasurer United States, Chicago.	5,000	1,000,000	1,500,000	125,000	875,000	1,375,000	750,000	985,000	390,000	1,430,000
	10,000	1,000,000	3,000,000	.....	1,000,000	3,000,000	1,370,000	1,960,000	1,040,000	
Assistant Treasurer United States, Saint Louis.	5,000	.....	500,000	.....	115,000	500,000	20,000	365,000	135,000	905,000
	10,000	.....	2,000,000	.....	510,000	2,000,000	300,000	1,230,000	770,000	
Assistant Treasurer United States, Washington.	5,000	7,000,000	7,500,000	400,000	7,070,000	7,100,000	7,625,000	7,055,000	45,000	45,000
	10,000	1,000,000	2,000,000	650,000	850,000	1,350,000	850,000	1,350,000	.....	
		75,500,000	307,500,000	6,100,000	.....	.....	.....	.....	.....	.....
Issued in fiscal year 1876	.....	.....	.....	.....	82,400,000	.....	.....	.....	.....	.....
Redeemed in fiscal year 1876	.....	.....	.....	.....	.....	.....	108,305,000	.....	.....	.....
Total issued	.....	.....	.....	301,400,000	.....	301,400,000	.....	.....	.....	.....
Total redeemed	.....	.....	.....	.....	.....	.....	.....	268,260,000	.....	.....
Outstanding	.....	.....	.....	.....	.....	.....	.....	.....	.....	*33,140,000
In reserve, unissued	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Received from Printing Bureau	.....	.....	.....	307,500,000	.....	.....	.....	.....	.....	.....

Year.	Outstanding on the first of—											
	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.
1872	.....	.....	.....	.....	.....	.....	.....	.....	.....	$15,630,000	$23,655,000	$24,465,000
1873	$25,370,000	$28,935,000	$27,770,000	$24,450,000	$25,120,000	$29,125,000	$31,730,000	$33,570,000	$32,240,000	11,250,000	8,875,000	20,150,000
1874	36,720,000	45,560,000	50,310,000	51,720,000	51,860,000	56,050,000	58,760,000	55,955,000	58,690,000	56,350,000	52,525,000	47,120,000
1875	41,200,000	45,405,000	45,855,000	43,045,000	47,865,000	55,345,000	58,415,000	64,270,000	64,780,000	60,660,000	50,880,000	42,610,000
1876	35,175,000	40,600,000	38,045,000	34,230,000	33,665,000	34,385,000	32,840,000	32,815,000	31,880,000	34,530,000	.....	.....

*The amount outstanding, as per Public Debt Statement of June 30, 1876, is $300,000 less than the amount shown in the above statement, owing to the fact that returns from all the offices had not been received when said Public Debt Statement was issued.

	Denominations.					Redeemed in fiscal year 1876.	Redeemed to June 30, 1876.	Total issue	Outstanding June 30, 1876.
	$50.	$100.	$500.	$1,000.	$5,000.				
July 17, 1861:									
Retired to June 30, 1875	$7,723,850	$19,409,300	$35,851,500	$62,293,000	$14,800,000				
Retired during fiscal year	50	.....	.....	.....	.....	$50			
Retired to June 30, 1876	7,723,900	19,409,300	35,851,500	62,293,000	14,800,000	.....	$140,077,700	.....	
Outstanding	2,750	4,800	2,500	7,000	.....	.....	.....	.....	$17,050
Issued	7,726,650	19,414,100	35,854,000	62,300,000	14,800,000	.....	.....	$140,094,750	
First series, August 15, 1864:									
Retired to June 30, 1875	18,176,050	56,572,700	85,821,000	118,523,000	20,830,000				
Retired during fiscal year	850	900	.....	.....	.....	1,750			
Retired to June 30, 1876	18,176,900	56,573,600	85,821,000	118,523,000	20,830,000	.....	299,924,500		
Outstanding	20,700	39,300	12,000	5,000	.....	.....	.....	.....	68,000
Issued	18,197,600	56,603,900	85,833,000	118,528,000	20,830,000	.....	.....	299,992,500	
Second series, June 15, 1865:									
Retired to June 30, 1875	9,141,550	33,803,750	87,817,500	179,960,000	20,225,000				
Retired during fiscal year	500	900	2,000	.....	.....	3,400			
Retired to June 30, 1876	9,142,050	33,804,650	87,819,500	179,960,000	20,225,000	.....	330,951,200		
Outstanding	4,250	18,050	21,500	5,000	.....	.....	.....	.....	48,800
Issued	9,146,300	33,822,700	87,841,000	179,965,000	20,225,000	.....	.....	331,000,000	
Third series, July 15, 1865:									
Retired to June 30, 1875	17,146,000	47,169,650	54,317,500	71,867,000	8,420,000	.....			
Retired during fiscal year	1,950	3,900	.....	2,000	.....	7,850			
Retired to June 30, 1876	17,147,950	47,173,550	54,317,500	71,869,000	8,420,000	.....	198,928,000		
Outstanding	18,050	34,450	9,500	10,000	.....	.....	.....	.....	72,000
Issued	17,166,000	47,208,000	54,327,000	71,879,000	8,420,000	.....	.....	199,000,000	
Totals	.....	.....	.....	.....	.....	13,050	969,881,400	970,087,250	205,850

NOTE.—The public debt statement shows outstanding 7-30s of 1864–'65, $183,800, or $5,000 less than the above; an error having occurred whereby an amount of $5,000, deducted as redeemed in August, 1868, the settlement of which was afterwards suspended, was again deducted when the suspension was removed.

XXXII.—STATEMENT OF REDEMP

Loan.	Call.	Under notice of.	Prior to July 1, 18	
			Coupon.	Regist
5-20s of 1862	First	Sept. 1, 1871	$81, 707, 900	$18, 18
	Second	Dec. 7, 1871	13, 858, 450	2, 34
	Third	Dec. 20, 1871	17, 099, 050	2, 36
	Fourth	Mar. 1, 1873	44, 753, 700	4, 96
	Fifth	June 6, 1873	15, 980, 300	4, 60
	Sixth	Aug. 16, 1873	12, 873, 150	1, 41
	Seventh	Nov. 1, 1873	4, 478, 850	4
	Eighth	June 3, 1874	4, 478, 600	49
	Ninth	June 5, 1874	891, 40	10
	Tenth	Aug. 1, 1874	19, 493, 350	5, 00
	Eleventh	Sept. 1, 1874	11, 398, 800	3, 01
	Twelfth	Oct. 1, 1874	8, 904, 600	85
	Thirteenth	Nov. 2, 1874	4, 858, 050	.....
	Fourteenth	Feb. 1, 1875	10, 788, 550	2, 78
	Fifteenth	Mar. 1, 1875	4, 067, 250	.....
	Seventeenth	Apr. 20, 1875	.....	.....
	Eighteenth	May 1, 1875	.....	.....
	Nineteenth	May 15, 1875	.....	.....
	Twentieth	June 1, 1875	.....	.....
	Twenty-first	June 24, 1875	.....	.....
	Twenty-second	July 14, 1875	.....	.....
	Twenty-third	July 28, 1875	.....	.....
Total			256, 232, 000	46, 03
(For the Sinking-Fund)	Sixteenth	Mar. 11, 1875	18, 665, 950	5, 40
Total	Called		274, 897, 950	51, 44
	Not called		20, 345, 650	18, 57
Total			295, 243, 600	70, 02
5-20s of March, 1864	Twenty-fourth, "A"	Aug. 13, 1875	.....	.....
	Not called		.....	1, 43
Total			.....	1, 43
5-20s of June, 1864	Twenty-fourth	Aug. 13, 1875	.....	.....
	Twenty-sixth	Sept. 1, 1875	.....	.....
	Twenty-seventh	Sept. 17, 1875	.....	.....
	Twenty-eighth	Oct. 1, 1875	.....	.....
	Twenty-ninth	Nov. 1, 1875	.....	.....
	Thirtieth	Nov. 15, 1875	.....	.....
Total			.....	.....
(For the Sinking-Fund)	Twenty-fifth	Sept. 1, 1875	.....	.....
Do	Thirty-first	Nov. 15, 1875	.....	.....
Total	For the Sinking-Fund		.....	.....
Total	Called		.....	.....
	Not called		621, 950	11, 21
Total			621, 950	11, 21
5-20s of 1865, (for the Sinking-Fund)	Thirty-first	Nov. 15, 1875	.....	.....
	Not called		104, 600	5, 07
Total			104, 600	5, 07
Consols of 1865	Not called		563, 700	2, 11
Consols of 1867	do		43, 050	2
Consols of 1868	do		13, 050	
Total 5-20 Bonds			296, 589, 950	90, 2
10-40s of 1864	Not called		1, 000	.....
Loan of 1858	Matured Jan. 1, 1874		5, 768, 000	.....
Grand total			302, 358, 950	90, 2
Fourper-cent. Certificates of Indebtedness, paid in currency, (act July 8, 1870)			.....	.....
Texan Indemnity Stock, (coin)			.....	.....

ED STATES BONDS.

ıly	During fiscal year ended June 30, 1876.			Total to July 1, 1876.		
L.	Coupon.	Registered.	Principal.	Coupon.	Registered.	Principal.
50	$10, 850	$100	$10, 950	$81, 718, 750	$18, 186, 150	$99, 904, 900
00	2, 750	.....	2, 750	13, 861, 200	2, 344, 850	16, 206, 050
50	8, 150	.....	8, 150	17, 707, 200	2, 366, 400	20, 073, 600
00	45, 250	12, 650	57, 900	44, 798, 950	4, 981, 850	49, 780, 800
50	13, 400	5, 000	18, 400	15, 993, 700	4, 012, 750	20, 006, 450
00	23, 250	100	23, 350	12, 896, 400	1, 414, 250	14, 310, 650
50	10, 900	2, 400	13, 300	4, 489, 750	491, 900	4, 981, 650
00	30, 600	.....	30, 600	4, 509, 200	497, 000	5, 006, 200
00	10, 600	.....	10, 600	902, 000	100, 800	1, 002, 800
50	430, 400	6, 850	437, 250	19, 923, 750	5, 015, 150	24, 938, 900
00	309, 400	52, 350	361, 750	11, 708, 200	3, 069, 050	14, 777, 250
00	307, 200	77, 100	384, 300	9, 211, 800	930, 300	10, 142, 100
50	220, 250	.....	220, 250	5, 078, 300	.....	5, 078, 300
50	1, 153, 800	213, 100	1, 366, 900	11, 942, 350	2, 995, 100	14, 937, 450
50	921, 900	.....	921, 900	4, 989, 150	.....	4, 989, 150
...	4, 978, 100	.....	4, 978, 100	4, 978, 100	.....	4, 978, 100
...	4, 976, 600	.....	4, 976, 600	4, 976, 600	.....	4, 976, 600
...	4, 976, 750	.....	4, 976, 750	4, 976, 750	.....	4, 976, 750
...	9, 944, 700	.....	9, 944, 700	9, 944, 700	.....	9, 944, 700
...	4, 966, 250	.....	4, 966, 250	4, 966, 250	.....	4, 966, 250
...	9, 945, 150	.....	9, 945, 150	9, 945, 150	.....	9, 945, 150
...	14, 781, 650	24, 000	14, 805, 650	14, 781, 650	24, 000	14, 805, 650
00	58, 067, 900	393, 650	58, 461, 550	314, 299, 900	46, 429, 550	360, 729, 450
00	5, 278, 100	507, 100	5, 785, 200	23, 944, 050	5, 915, 050	29, 859, 100
00	63, 346, 000	900, 750	64, 246, 750	338, 243, 950	52, 344, 600	390, 588, 550
50	.....	.....	.....	20, 345, 650	18, 579, 000	38, 924, 650
50	.....	.....	.....	358, 589, 600	70, 923, 600	429, 513, 200
...	.....	940, 600	940, 600	.....	940, 600	940, 600
00	.....	.....	.....	.....	1, 435, 600	1, 435, 600
00	.....	940, 600	940, 600	.....	2, 376, 200	2, 376, 200
...	5, 168, 700	3, 680, 050	8, 848, 750	5, 168, 700	3, 680, 050	8, 848, 750
...	2, 637, 800	2, 243, 150	4, 880, 950	2, 637, 800	2, 243, 150	4, 880, 950
...	4, 773, 550	.....	4, 773, 550	4, 773, 550	.....	4, 773, 550
...	2, 417, 650	2, 477, 900	4, 895, 550	2, 417, 650	2, 477, 900	4, 895, 550
...	4, 792, 000	4, 867, 950	9, 659, 950	4, 792, 000	4, 867, 950	9, 659, 950
...	7, 083, 800	5, 179, 950	12, 263, 750	7, 083, 800	5, 179, 950	12, 263, 750
...	26, 873, 500	18, 449, 000	45, 322, 500	26, 873, 500	18, 449, 000	45, 322, 500
...	4, 341, 650	3, 537, 100	7, 878, 750	4, 341, 650	3, 537, 100	7, 878, 750
...	.....	2, 990, 850	2, 990, 850	.....	2, 990, 850	2, 990, 850
...	4, 341, 650	6, 527, 950	10, 869, 600	4, 341, 650	6, 527, 950	10, 869, 600
...	31, 215, 150	24, 976, 950	56, 192, 100	31, 215, 150	24, 976, 950	56, 192, 100
00	.....	.....	.....	621, 950	11, 214, 750	11, 836, 700
00	31, 215, 150	24, 976, 950	56, 192, 100	31, 837, 100	36, 191, 700	68, 028, 800
...	1, 289, 250	500, 000	1, 789, 250	1, 289, 250	500, 000	1, 789, 250
50	.....	.....	.....	104, 600	5, 078, 350	5, 182, 950
50	1, 289, 250	500, 000	1, 789, 250	1, 393, 850	5, 578, 350	6, 972, 200
00	.....	.....	.....	563, 700	2, 118, 000	2, 681, 700
50	.....	.....	.....	43, 050	297, 500	340, 550
50	200	.....	200	13, 250	46, 500	59, 750
00	95, 850, 600	27, 318, 300	123, 168, 900	392, 440, 550	117, 531, 850	509, 972, 400
00	.....	.....	.....	1, 000	.....	1, 000
00	7, 000	.....	7, 000	5, 775, 000	.....	5, 775, 000
00	95, 857, 600	27, 318, 300	123, 175, 900	398, 216, 550	117, 531, 850	515, 747, 400
...	.....	.....	678, 000	.....	.....	678, 000
...	.....	.....	151, 000	.....	.....	151, 000

XXXIII.—STATEMENT OF CONVERSION OF FIVE-TWENTY BONDS.

Loan.	Coupon.	Registered.	Principal.
5-20s of 1862	$1,908,650	$25,182,350	$27,091,000
5-20s of March, 1864	.....	380,500	380,500
5-20s of June, 1864	930,800	11,287,850	12,218,650
5-20s of 1865	1,449,600	8,137,000	9,586,600
Consols of 1865	2,685,650	6,017,950	8,703,600
Consols of 1867	1,897,350	3,910,150	5,807,500
Consols of 1868	24,750	187,000	211,750
Totals	8,896,800	55,102,800	63,999,600

No conversion of 5-20s during the fiscal year ended June 30, 1876.

XXXIV.—STATEMENT OF CONVERSION AND REDEMPTION OF LOAN OF 1858.

	Coupon.	Registered.	Principal.
Redeemed prior to July 1, 1875	$5,768,000	.....	$5,768,000
Redeemed during fiscal year	7,000	.....	7,000
Total to June 30, 1876	5,775,000	.....	5,775,000
Converted prior to July 1, 1875	7,960,000	$5,995,000	13,955,000
Converted during fiscal year	2,000	.....	2,000
Total to June 30, 1876	7,962,000	5,995,000	13,957,000
Total retired prior to July 1, 1875	13,728,000	5,995,000	19,723,000
Total retired during fiscal year	9,000	.....	9,000
Total to June 30, 1876	13,737,000	5,995,000	19,732,000
Outstanding June 30, 1876	8,000	260,000	268,000

XXXV.—STATEMENT OF FIVE-TWENTY BONDS PURCHASED FROM MAY 11, 1869, (DATE OF FIRST PURCHASE,) TO JUNE 30, 1876.*

Loan.	Coupon.	Registered.	Total.	Cost in Currency.
5-20s of 1862	$20,259,750	$36,896,100	$57,155,850	$64,109,648 97
5-20s of March, 1864	.....	1,119,800	1,119,800	1,307,208 39
5-20s of June, 1864	27,678,700	15,781,050	43,459,750	48,803,268 29
5-20s of 1865	17,550,350	18,473,000	36,023,350	40,126,015 46
Consols of 1865	90,414,200	28,536,350	118,950,550	133,440,209 95
Consols of 1867	45,534,650	17,312,300	62,846,950	70,979,851 27
Consols of 1868	3,545,050	1,249,000	4,794,050	5,510,412 06
Total	204,982,700	119,367,600	324,350,300	364,276,614 39

* No purchases during fiscal year ended June 30, 1876.

XXVI.—STATEMENT OF AMOUNTS PURCHASED FOR SINKING-FUND, (INCLUDED IN STATEMENT XXXV.)

Loan.	Principal.	Net cost, in Currency.	Cost, estimated in Gold.	Average Gold cost.
5-20s of 1862	$24,029,150	$27,022,900 37	$23,238,733 57	$96 71
5-20s of March, 1864	361,600	413,676 60	337,706 61	93 39
5-20s of June, 1864	18,356,100	20,502,563 91	17,668,502 49	96 25
5-20s of 1865	16,866,150	18,700,830 01	16,299,242 37	96 64
Consols of 1865	48,166,150	53,714,756 21	46,536,365 41	96 62
Consols of 1867	32,115,600	36,087,690 44	30,326,550 39	96 43
Consols of 1868	2,213,800	2,499,831 75	2,115,685 93	95 57
Total purchased to July 1, 1875	142,108,550	158,942,249 29	136,522,786 77	96 07
		Interest.		
5-20s of 1862 redeemed to July 1, 1875	24,073,900	$329,091 91	All redemptions were at par.	
Total retired for the Sinking-Fund to July 1, 1875	166,182,450			
During fiscal year ended June 30, 1876:				
5-20s of 1862	5,785,200	54,745 72		
5-20s of June, 1864	10,869,600	171,966 33		
5-20s of 1865	1,789,250	30,805 86		
Total	18,444,050	257,517 91		
Grand total for Sinking-Fund to June 30, 1876	184,626,500	586,609 82		

XXXVII.—STATEMENT OF UNITED STATES BONDS RETIRED TO JULY 1, 1876.

Loan.	Retired by—	Coupon.		Registered.		Purchased.	Converted.	Redeemed.	Total.
5-20s of 1862	Purchase	$20, 259, 750		$36, 896, 100		$57, 155, 850			
	Conversion	1, 908, 650		25, 182, 350			$27, 091, 000		
	Redemption	358, 589, 600		70, 923, 600				$429, 513, 200	
			$380, 758, 000		$133, 002, 050				$513, 760, 050
5-20s of March, 1864	Purchase			1, 119, 800		1, 119, 800			
	Conversion			380, 500			380, 500		
	Redemption			2, 376, 200				2, 376, 200	
					3, 876, 500				3, 876, 500
5-20s of June, 1864	Purchase	27, 678, 700		15, 781, 050		43, 459, 750			
	Conversion	930, 800		11, 287, 850			12, 218, 650		
	Redemption	31, 837, 100		36, 191, 700				68, 028, 800	
			60, 446, 600		63, 260, 600				123, 707, 200
5-20s of 1865	Purchase	17, 550, 350		18, 473, 000		36, 023, 350			
	Conversion	1, 449, 600		2, 137, 000			9, 586, 600		
	Redemption	1, 393, 850		5, 578, 350				6, 972, 200	
			20, 393, 800		32, 188, 350				52, 582, 150
Consols of 1865	Purchase	90, 414, 200		28, 536, 350		118, 950, 550			
	Conversion	2, 685, 650		6, 017, 950			8, 703, 600		
	Redemption	563, 700		2, 118, 000				2, 681, 700	
			93, 663, 550		36, 672, 300				130, 335, 850
Consols of 1867	Purchase	45, 534, 650		17, 312, 300		62, 846, 950			
	Conversion	1, 897, 350		3, 910, 150			5, 807, 500		
	Redemption	43, 050		297, 500				340, 550	
			47, 475, 050		21, 519, 950				68, 995, 000
Consols of 1868	Purchase	3, 545, 050		1, 249, 000		4, 794, 050			
	Conversion	24, 750		187, 000			211, 750		
	Redemption	13, 250		46, 500				59, 750	
			3, 583, 050		1, 482, 500				5, 065, 550
Total 5-20 Bonds			606, 320, 050		292, 002, 250	324, 350, 300	63, 999, 600	509, 972, 400	898, 322, 300
Texan Indemnity Stock	Redemption	151, 000						151, 000	151, 000
			151, 000						
Loan of 1858	Conversion	7, 962, 000		5, 995, 000			13, 957, 000		
	Redemption	5, 775, 000						5, 775, 000	
			13, 737, 000		5, 995, 000				19, 732, 000
10-40s of 1864	Redemption	1, 000						1, 000	1, 000
			1, 000						
Total Bonds			620, 209, 050		297, 997, 250	324, 350, 300	77, 956, 600	515, 899, 400	918, 206, 300

XXXVIII.—TEMPORARY-LOAN CERTIFICATES.

Kind.	Where payable.				Total.
	Washington.	New York.	Philadelphia.	Cincinnati.	
Outstanding June 30, 1874:					
Four-per-cent				$75,000	$75,000
Five-per-cent	$405	$500			905
Six-per-cent	255		$1,000	1,400	2,655
	660	500	1,000	76,400	78,560
Redeemed in fiscal year 1875		500		75,000	75,500
Outstanding June 30, 1875	660		1,000	1,400	3,060

XXXIX.—THREE-PER-CENT. CERTIFICATES.

Received from Printing Bureau	$160,000,000	
Destroyed statistically	74,845,000	
Issued		$85,155,000
Redeemed		85,150,000
Outstanding as per Public Debt Statement		5,000

XL.—CERTIFICATES OF INDEBTEDNESS ISSUED, REDEEMED, AND OUTSTANDING.

Old series issued:		
Numbers 1 to 153662, of $1,000	$153,662,000 00	
Numbers 1 to 14500, of $5,000	72,500,000 00	
Numbers 15001 to 31010, of $5,000	80,050,000 00	
Numbers 31111 to 69268, of $5,000	190,790,000 00	
Numbers 1 to 13, of various amounts	1,591,241 65	
		$498,593,241 65
New series issued:		
Numbers 1 to 15145, of $1,000	15,145,000 00	
Numbers 1 to 9603, of $5,000	48,015,000 00	
		63,160,000 00
Total amount issued		561,753,241 65
Outstanding, as per Debt Statement*		5,000 00
Redeemed to July 1, 1876†		561,748,241 65
Total amount of interest paid to July 1, 1876		31,157,108 61
Total principal and interest paid to July 1, 1876		592,905,350 26

XLI.—TREASURY-NOTES OF 1861.

Denominations.	Issued.	Redeemed.	Outstanding.
$50s	$2,303,800	$2,302,100	$1,700
$100s	4,495,800	4,494,400	1,400
$500s	6,832,500	6,832,500	.....
$1,000s	8,836,000	8,836,000	.....
Total	22,468,100	22,465,000	3,100

* Five certificates of the denomination of $1,000 are outstanding, two of which are caveated.
† No redemption since 1870.

XLVI.—STATEMENT OF LETTERS AND MONEY-PACKAGES RECEIVED A MITTED DURING FISCAL YEAR 1876.

Received by mail:
Letters containing money.....
Letters not containing money .....

Transmitted by mail:
Manuscript letters.....
Printed forms filled in, (inclosing checks).....
Printed forms filled in, (not including checks).....
Printed forms filled in, (inclosing drafts).....

Money-packages received by express.....
Money-packages transmitted by express.....

XLVII.—STATEMENT OF CHANGES IN EMPLOYES AND SALARIES PAI FISCAL YEAR 1876.

A.—*Change in employés.*

Total force of Treasurer's Office June 30, 1875 .....
Deceased .....
Resigned .....
Removed .....
Transfers from Treasurer's Office .....
Appointments expired.....

Permanent appointments .....
Temporary appointments .....
Transfers to Treasurer's Office.....

Total force June 30, 1875.....

B.—*Salaries.*

	Appropriated.	Paid.
Regular roll.....	$180, 460	$180, 442 09
Temporary clerks	20, 000	19, 999 50
Loan roll.....	214, 780	214, 749 34
Total.....	415, 240	415, 190 93
Salaries, re-imbursable:		
Force employed in the redemption of national currency...	166, 656	154, 417 38

A.—*Comparative Statement of Receipts of National-Bank Notes.*

REDEMPTION AGENCY.

Month.	1874–'75.		1875–'76.		Decrease.		Increase.	
	Number of packages.	Amount.	Number of packages.	Amount.	Number of packages.	Amount.	Number of packages.	Amount.
July	1,210	$10,538,171 50	2,277	$19,257,094 41	.....	.....	1,067	$8,718,922 91
August	1,763	9,993,366 00	2,166	15,774,037 16	.....	.....	403	5,780,671 16
September	1,855	7,893,976 00	2,019	13,348,395 23	.....	.....	164	5,524,419 23
October	1,009	5,608,481 00	2,037	15,536,038 41	.....	.....	1,028	9,927,557 41
November	1,575	10,686,906 50	2,063	13,1[illegible]0,961 24	.....	.....	488	2,474,054 74
December	2,108	11,301,803 63	2,344	16,166,127 16	.....	.....	236	4,864,323 53
January	2,222	15,890,898 75	2,355	20,344,691 79	.....	.....	133	4,453,793 04
February	1,980	13,169,742 95	2,355	15,990,050 04	.....	.....	375	2,820,307 09
March	2,388	15,250,942 23	2,476	15,191,539 00	.....	$59,403 23	88	.....
April	2,283	17,295,133 20	2,116	14,728,674 56	167	2,566,458 64	.....	.....
May	2,475	19,630,451 67	2,745	21,196,260 97	.....	.....	270	1,565,809 30
June	2,686	18,231,007 05	2,894	23,606,005 97	.....	.....	208	5,374,998 92
Total	23,554	155,420,880 48	27,847	204,299,875 94	167	2,625,861 87	4,460	51,504,857 33
Net increase	.....	.....	.....	.....	.....	.....	**4,293**	**48,878,995 46**

B.—*General Balance of Receipts.*

1. From the beginning.

Dr.	Amount.	Cr.	Amo
To National Bank-Notes received for redemption	$359, 720, 756 42	By packages referred to other offices and returned by mail	$2, 6
To United States Notes drawn from the Treasury for redemption of bank-notes at the counter	4, 838, 979 00	By "shorts" reported in bank-notes received for redemption	
To "overs" reported in bank-notes received for redemption	41, 136 27	By counterfeits rejected and returned	
		By stolen, pieced, and rejected notes returned	
		By National Bank-Notes fit for circulation, and notes of failed, liquidating, and reducing banks deposited in the Treasury	47, 4
		By assorted National Bank-Notes fit for circulation returned to the several National Banks	112, 6
		By assorted National Bank-Notes unfit for circulation delivered to the Comptroller of the Currency for replacement with new notes	193, 7
		By cash Balance June 30, 1876	7, 9
Total	364, 600, 871 69	Total	364, 6

2. For the fiscal year.

Dr.	Amount.	Cr.	Am
To Cash Balance July 1, 1875	$5,036, 902 00	By packages referred to other offices and returned by mail	$1,
To uncounted packages on hand with unbroken seals July 1, 1875	994, 120 32	By "shorts" reported in bank-notes received for redemption	
To National Bank-Notes received for redemption	204, 299, 875 94	By counterfeits rejected and returned	
To United States Notes drawn from the Treasury for redemption of bank-notes at the counter	4, 738, 979 00	By stolen, pieced, and rejected notes returned	
To "overs" reported in bank-notes received for redemption	16, 491 42	By National Bank-Notes fit for circulation deposited in the Treasury	5,
		By notes of failed, liquidating, and reducing banks deposited in the Treasury	24,
		By assorted National Bank-Notes fit for circulation returned to the several National Banks	97,
		By assorted National Bank-Notes unfit for circulation delivered to the Comptroller of the Currency for replacement with new notes	78,
		By Cash Balance June 30, 1876	7,
Total	215, 086, 368 68	Total	215,

C.—*Number and Amount of Notes of each denomination redeemed and assorted.*

Denomination.	Fit for circulation.		Unfit for circulation.		Aggregate.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
One Dollar	216,700	$216,700	1,312,300	$1,312,300	1,529,000	$1,529,000
Two Dollars	91,050	182,100	471,700	943,400	562,750	1,125,500
Five Dollars	4,004,440	20,022,200	6,163,211	30,816,055	10,167,651	50,838,255
Ten Dollars	2,481,230	24,812,300	2,213,230	22,132,300	4,694,460	46,944,600
Twenty Dollars	935,100	18,702,000	636,140	12,722,800	1,571,240	31,424,800
Fifty Dollars	226,568	11,328,400	89,094	4,454,700	315,662	15,783,100
One Hundred Dollars	210,610	21,061,000	57,301	5,730,100	267,911	26,791,100
Five Hundred Dollars	2,004	1,002,000	953	476,500	2,957	1,478,500
One Thousand Dollars	152	152,000	55	55,000	207	207,000
Total for 1875–'76	8,167,854	97,478,700	10,943,984	78,643,155	19,111,838	176,121,855
Total for 1874–'75	1,116,826	15,213,500	16,725,484	115,109,445	17,842,310	130,322,945
Increase	7,051,028	82,265,200	.....	.....	.....	.....
Decrease	.....	.....	5,781,500	36,466,290	.....	.....
Net increase	.....	.....	.....	.....	1,269,528	45,798,910

Average Denominations of Notes assorted.

	Fit for circulation.	Unfit for circulation.	General average.
1874–'75	$13.62+	6.88+	7.30+
1875–'76	11.93+	7.19+	9.23—
Decrease	1.69	.....	.....
Increase	.....	31	1.92

D.—*Comparative statement of Redemptions of National-Bank Notes.*

Mode of payment.	1874–'75.	1875–'76.	Decrease.	Increase.
Transfer checks on Assistant Treasurers in New York and Boston*	$53,872,954	$92,374,801	.....	$38,501,847
United States Currency forwarded by express	49,977,719	40,120,338	$9,857,381	.....
Credited to Assistant Treasurers and depositaries in general account	12,667,011	19,078,209	.....	6,411,198
Credited to National Banks in their five-per-cent. accounts	18,742,163	52,643,065	.....	33,900,902
Redeemed at the counter	100,000	4,738,979	.....	4,638,979
Notes fit for circulation and notes of failed, liquidating, and reducing banks deposited in the Treasury in payment for notes redeemed	17,532,008	.....	17,532,008	.....
Total	152,891,855	208,955,392	27,389,389	83,452,926
Net increase	.....	.....	.....	56,063,537

* Only banks in these cities were paid by checks. The contract with the express company forbids the furnishing of exchange for bank-notes redeemed.

E.—*Comparative Statement of the Disposition made of National Bank-Notes.*

How disposed of.	1874–'75.	1875–'76.	Decrease.	Increase.
Notes fit for circulation returned to the several National Banks	$15,213,500	$97,478,700	.....	$82,265,200
Notes unfit for circulation delivered to the Comptroller of the Currency	115,109,445	78,643,155	$36,466,290	.....
Notes fit for circulation deposited in the Treasury	*17,532,008	5,000,000	.....	12,395,992
Notes of failed, liquidating, and reducing banks deposited in the Treasury		24,927,900		
Total	147,854,953	206,049,755	36,466,290	94,661,092
Net Increase	.....	.....	.....	58,194,802

* Not separated in first fiscal year.

F.—*Comparative Statement of Credits to National Banks in the five-per-cent. fund.*

Character of credit.	1874–'75.	1875–'76.	Decrease.	Increase.
United States Currency deposited with Assistant Treasurers	$88,834,653 12	$105,134,528 37	.....	$16,299,875 25
United States Currency received by Express	32,308,100 78	19,042,491 62	$13,265,609 16	.....
National Bank-Notes received by Express	18,742,163 00	52,643,065 00	.....	33,900,902 00
Cash received at Counter	989,646 63	664,989 45	324,657 18	.....
Total	140,874,563 53	177,485,074 44	13,590,266 34	50,200,777 25
Net Increase	.....	.....	.....	36,610,510 91

G.—*Money-Packages and Letters sent.*

Packages of notes fit for circulation forwarded by express	30,82
Average for each business day	100+
Packages of notes unfit for circulation delivered to the Comptroller of the Currency	33,061
Average for each business day	107+
Notifications sent, (printed forms filled out in writing)	104,412
Average for each business day	339
Manuscript letters written	3,003

H.—*Expenses incurred by the Redemption Agency and assessed upon the Banks.*

The following expenses were incurred by the Agency during the fiscal year ended June 30, 1876, in carrying into effect the provisions of Section 3 of the Act approved June 20, 1874:

Express-charges, (assessed in proportion to the amount of notes redeemed for each bank)		$159,142 84
All other expenses, (assessed in proportion to the number of notes redeemed for each bank:)		
Salaries	$188,018 94	
Printing and stationery	9,174 68	
Postage	3,391 00	
Office-furniture	3,472 84	
Contingent expenses	1,993 01	
		206,050 47
Total		365,193 31

Express-charges for each $1,000:

$$\left(\frac{159,142.84}{176,121,855} \times 1,000 = \right) \ldots\ldots \$0.903595$$

All other expenses, for each 1,000 notes:

$$\left(\frac{206,050.47}{19,111,838} \times 1,000 = \right) \ldots\ldots 10.7813$$

Expense of redeeming $100,000 in notes of average denominations:

Express-charges ... $\left(\frac{\$100,000 \times .903595}{1,000} = \right)$ 90.3595

All other expenses. $\left(\frac{\$100,000 \times 10.7813}{\$9.2153 \times 1,000} = \right)$ 116.9934

Averages expense for each $100,000 ..... 207.3529

Per cent ..... .2073529 = 1.5 + of 1 per cent.

NOTE.—The above expenses were assessed upon the several National Banks in accordance with the following provision in section 3 of the act approved June 20, 1874, (18 Stat., 123:)

"Each of said [National Banking] associations shall re-imburse to the Treasury the charges for transportation and the costs for assorting such notes; * * * * and the amount assessed upon each association shall be in proportion to the circulation redeemed, and be charged to the fund on deposit with the Treasurer."

The following is an explanation of the various items of expense as set forth in Memorandum No. 6, a copy of which was forwarded to each National Bank:

Express charges.—This item includes all of the express-charges paid on national-bank notes received for redemption, and on new United States currency returned therefor; on national-bank notes, fit for circulation, assorted and returned to the several national banks; and on United States currency received for credit of national banks in the five-per-cent. fund prior to April 17, 1876. All of these charges have been consolidated and assessed upon the several national banks in proportion to the *amount* of their circulation redeemed and assorted. The amount of notes assorted during the year was $176,121,855, of which $97,478,700 were fit for circulation, and $78,643,155 unfit for circulation, making the average rate for each $1,000 *assorted* 90.36 cents. The increase in the average rate over that of the preceding year is due partly to the large increase in the proportion of notes fit for circulation returned to the banks of issue, and partly to the increase in the rates for the transportation of national-bank notes to the Agency. These rates were increased from 25 cents for each $1,000 to Adams Express Company, and 35 cents for each $1,000 to each other express company over whose lines the remittances are transported, to 37½ cents for each $1,000 to each company. This increase was demanded by the companies and conceded by the Department on the ground that they are subjected to greater risk in the transportation of unassorted bank-notes than in the transportation of United States currency or of assorted bank-notes returned to the banks, for the reason that there is no mode of obtaining re-imbursement for the former in case of loss. No increase was made in the rates for the transportation of any other class of remittances. Since April 17, 1876, each National Bank has been required to pay the express-charges on United States currency forwarded by it for credit of the five-per-cent. fund. That course having been pursued with United States currency forwarded for redemption, the same rule was applied to remittances for credit. Otherwise, the expenses for the transportation of credit-remittances would have been largely increased. The amount of notes fit for circulation assorted and returned to the banks of issue during the fiscal year at the expense of the Agency was $97,478,700, as against $15,213,500 in the last preceding fiscal year. The total amount of the remittances of all kinds transported by the express companies for the Agency, was $160,941,405.56, making the average rate for each $1,000 *transported* about 44 cents.

Salaries.—Regular appropriations were made by Congress for the salaries of the force employed in redeeming the national currency. The amount appropriated for the Treasurer's Office was $166,656, of which $154,417.38 were expended; and for the Office of the Comptroller of the Currency $34,840, of which $33,601.56 were expended; making a total saving of $13,477.06 of the amount appropriated. The appropriations for salaries for the current year are largely reduced.

Printing and stationery, Postage, Office-furniture, and Contingent expenses.—These are the regular and necessary expenses for the transaction of the business of the Agency. The requisite furniture has nearly all been provided, but the other expenses mentioned above will continue from year to year. No loss of money of any kind or amount whatever has been sustained during the year.

The Agency having been incorporated with the Department on the 1st of July, 1875, all of the expenditures for the year have been made under the direction of the Secretary of the Treasury, and all of the vouchers have been passed upon and approved by the regular accounting-officers.

The labor and expense of counting and assorting being in direct proportion to the number of notes handled, all of the above expenses, with the exception of express-charges, have been assessed in proportion to the *number* of notes redeemed and assorted for each bank. The total number of notes assorted and charged to the banks during the fiscal year was 19,111,838, of which 8,167,854 were fit for circulation and 10,943,984 unfit for circulation. The expenses, exclusive of express-charges, were $206,050.47, making the average charge for each 1,000 notes assorted $10.78 13-100. Registers are kept of the amount of the notes of each denomination redeemed for each bank, and the number of notes is computed and proved with the utmost accuracy.

The aggregate expenses of the Agency for the year were a little more than one-fifth of 1 per cent. upon the amount assorted and charged to the banks, against two-ninths of 1 per cent. for the preceding year. The assessment upon each bank varies from this average according as the average denomination of its notes assorted is greater or less than the average denomination of all of the notes assorted, which is $9.21 53-100.

REPORT OF THE REGISTER OF THE TREASURY.

REPORT

OF THE

REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,
REGISTER'S OFFICE,
November 13, 1876.

SIR: I have the honor to transmit herewith a report in detail of the business transacted in the several divisions of this office during the fiscal year ended on the 30th of June last.

It will be seen by reference to the reports that the work performed in one division, to wit, that of loans, has increased considerably over that of the last year. In three other divisions, to wit, receipts and expenditures, note and coupon, and tonnage, there has been no material change, but in the fractional currency division the work has decreased, and we may expect that, unless a further issue of fractional currency should be ordered, the work will continue to decline.

By the late act of Congress making appropriations for the Treasury Department the number of clerks in this office was largely reduced, and, in my opinion, the reduction was too great, and there is danger that the public business will suffer from delay in certain divisions. In the estimate submitted for this office for the next fiscal year I have, therefore, deemed it to be proper to estimate for two additional clerks in each of the second, third, and fourth classes.

This office, as you are aware, has charge of the books in which the accounts of the receipts and expenditures of the Government are kept. The loan division has charge of the books containing the accounts of bonds issued and the accounts kept with the parties owning registered bonds, and makes up the quarterly and semi-annual schedules upon which interest is paid.

These two divisions require a superior class of clerks to perform the important and very responsible duties devolving upon them, and should command the highest order of clerical ability. It is in the interest of the public service that I recommend an increase of six clerks, in order that the work be performed with promptitude and with satisfactory accuracy.

By the act above referred to, the office of Deputy Register and that of disbursing-clerk were abolished, thus adding a large amount of work to the labors of the Register and Assistant Register. I believe I may claim for my assistant and for myself that neither of us is disposed to shrink from performing all the work that he is able to perform, but in this office there is more work to be performed daily than should be imposed upon two persons, had they no other executive duties devolving upon

them. I therefore suggest that the office of disbursing-clerk be stored, and that he be empowered to act as assistant chief cler the bureau. It will add but little to the expense now incurred, bec a clerk will have to be detailed to perform the duties of disbur clerk. The disbursing-clerk, if authorized to act as assistant chief cl could relieve the Register and the Assistant Register of much lab signing papers that now have to be signed by either the Regist assistant.

I take pleasure in bearing testimony to the efficiency and devotio their duties of the gentlemen who are associated with me in the ad istrative duties of the bureau, and to the general good conduct of clerks and other employés.

LOAN DIVISION, HARTWELL JENISON, CHIEF OF DIVISION.

The total number of coupon and registered bonds issued was	171
The total number canceled	30
Amount of registered and coupon bonds issued was as follows:	
Original issue	$116,50
Coupon bonds converted into registered	19,90
Transfers of registered stock	137,36
Total issued	273,78
Total amount of coupon and registered bonds canceled was as follows:	
Coupon bonds exchanged for registered	$19,90
Registered bonds transferred	137,33
Actual redemptions of coupon and registered bonds, (as per records of this office)	160,73
Total canceled	317,97
Amount of canceled coupon bonds entered upon numerical registers, and turned over to committees for destruction	$118,05
The vault-account shows that there was on hand July 1, 1875, including bonds in hands of European agent	$596,06
Amount received during the year:	
Coupon bonds	55,60
Registered bonds	164,86
Registered bonds, (Geneva award bond)	9,61
District Columbia 3.65 funding bonds	5,21
Total	831,35
Amount issued during year:	
Coupon bonds	$101,98
Registered bonds	155,49
District Columbia 3.65 bonds delivered to commissioners of sinking fund.	6,29
Remaining on hand July 1, 1876:	
Coupon bonds	39,80
Registered bonds	514,42
District Columbia 3.65 funding bonds	3,34
Add difference of $1,000 Pacific Railroad bond used for fractional issue of $512	
Total	831,35

The amount issued during the present fiscal year was some $102,000 more than in the preceding year, and the number of bonds n double, making a daily average of about 570 bonds and $912,000.

Statement showing the number of cases, number, and amount of registered and coupon bonds issued and canceled during the year ending June 30, 1876.

Loans.	Issued.										Canceled.							
	Direct issues.			Exchanges.			Transfers.			Total issue.	Redemptions.			Exchanges.		Transfers.		Total canceled.
	No. of cases.	Bonds issued.	Amount.	No. of cases.	Bonds issued.	Amount.	No. of cases.	Bonds issued.	Amount.	Amount.	No. of cases.	Bonds canceled.	Amount.	No. of bonds.	Amount.	No. of bonds.	Amount.	Amount.
Texan indemnity	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	151	$151,000	.....	.....	.....	.....	$151,000
1858	...	.....	.....	.....	.....	.....	3	14	$70,000	$70,000	6	9	9,000	.....	.....	14	$70,000	79,000
1861—February 8	...	.....	.....	2	5	$9,000	257	562	1,986,000	1,995,000	.....	.....	.....	9	$9,000	572	1,986,000	1,995,000
Oregon war	...	.....	.....	.....	.....	.....	10	48	21,450	21,450	.....	.....	.....	.....	.....	53	21,450	21,450
1861—July 17	...	.....	.....	59	162	186,550	1,124	4,827	16,257,450	16,444,000	.....	.....	.....	329	186,550	4,124	16,257,450	16,444,000
1862	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,771	185,109	103,792,400	.....	.....	.....	.....	103,792,400
1863	...	.....	.....	22	53	27,050	641	2,299	7,635,450	7,662,500	.....	.....	.....	64	27,050	1,963	7,635,450	7,662,500
1864—5-20s	...	.....	.....	.....	.....	.....	1	1	1,000	1,000	49	261	940,600	.....	.....	1	1,000	941,600
1864—10-40s	...	.....	.....	49	132	206,550	800	3,950	18,684,200	18,890,750	.....	.....	.....	703	206,550	3,927	18,684,200	18,890,750
1864—June 30	...	.....	.....	9	13	27,400	84	471	3,117,800	3,145,200	6,651	48,107	53,733,750	60	27,400	602	3,117,800	56,878,950
1865	...	.....	.....	63	292	980,150	361	1,740	6,479,800	7,459,950	230	1,487	1,426,200	1,804	980,150	1,978	6,479,800	8,886,150
Consols of 1865	...	.....	.....	3 6	1,009	2,162,250	805	2,853	7,905,350	10,067,600	.....	.....	.....	7,945	2,162,250	3,800	7,905,350	10,067,600
Consols of 1867	...	.....	.....	425	1,460	3,839,800	1,108	4,981	13,682,000	17,521,800	.....	.....	.....	13,524	3,839,800	4,672	13,682,000	17,521,800
Consols of 1868	...	.....	.....	128	269	702,500	209	625	2,005,000	2,707,500	1	2	200	1,983	702,500	624	2,005,000	2,707,700
Pacific Railroad bonds	...	.....	.....	.....	.....	.....	356	1,847	9,466,512	9,466,512	.....	.....	.....	.....	.....	2,167	9,466,512	9,466,512
Funded 5 per cent. 81's	142	115,420	$111,613,050	196	6,903	11,063,900	1,700	9,116	49,355,850	172,032,800	.....	.....	.....	5,563	11,063,900	6,893	49,325,850	60,389,750
Certificates of indebtedness, loan of July 8, 1870	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	18	678	678,000	.....	.....	.....	.....	678,000
3.65 District Columbia funding	71	11,618	4,893,250	88	274	702,000	45	191	699,000	6,294,250	.....	.....	.....	3,798	702,000	199	699,000	1,401,000
Totals	213	127,038	116,506,300	1,347	10,572	19,907,150	7,504	33,525	137,366,862	273,780,312	20,730	235,804	160,731,150	35,786	19,907,150	31,593	137,336,862	317,975,162

NOTE AND COUPON DIVISION, LEWIS D. MOORE, CHIEF OF DIVISIO

At the close of the fiscal year the clerical force of this division sisted of forty-four clerks, twelve males and thirty-two females, and messenger.

The whole number of clerks employed during the year was fifty, teen males and thirty-six females.

The average number of clerks per month was forty-seven, thi males and thirty-four females.

The following consolidated statement exhibits the character amount of work performed by the division during the fiscal year e June 30, 1876.

Statement of redeemed, exchanged, and transferred bonds, with coupons attached, th having been examined, registered, scheduled, and delivered to destruction committe

Authorizing act.	Number of bonds.	Total amount.	Coup tac
February 25, 1862	161, 667	$86, 536, 850	$2
March 3, 1864, (10-40s)	6, 107	1, 901, 700	
March 3, 1865	30, 535	9, 302, 600	
July 14, 1870, and January 20, 1871	25, 925	22, 119, 900	
Total	224, 234	119, 861, 050	4

Statement of Treasury-notes, interest coin-checks, and certificates counted, assorted, ar registered, and examined.

Notes, interest coin-checks, and certificates.	Authorizing act.	Number of pieces.	Total
One and two years' 5 per cents	March 3, 1863	299	$
Three years' 6 per cents	March 3, 1863, and June 30, 1864	1, 630	4
Three years' 7 3-10 per cents	June 30, 1864, and March 3, 1865	136	1
Coin-certificates	March 3, 1863	40, 663	94, 60
Currency certificates of deposit	June 8, 1872	13, 505	116, 13
Coin-checks, (registered interest)	July 14, 1870, and January 20, 1871	9, 199	8, 09
Total		65, 432	218, 90

Of coupons detached from notes and bonds there were counte sorted, and arranged numerically, 3,955,669; registered, 4,205,31(amined and compared, 4,246,175.

NOTE AND FRACTIONAL-CURRENCY DIVISION, CHARLES NEALE, C OF DIVISION.

Statement showing the number of notes and amount of United States notes, nation notes, and fractional currency examined, counted, canceled, and destroyed for t ending June 30, 1876.

	Number of notes.	Am
United States notes:		
New issue	1, 133, 078	$1(
Series 1869	14, 582, 851	7(
Series 1874	6, 711, 113	1
Series 1875	512, 179	
Demand-notes	235	
National-bank notes	31, 275	
Fractional currency:		
First issue	200, 764	
Second issue	134, 409	
Third issue	504, 090	
Fourth issue	16, 544, 000	
Fourth issue, second series	1, 406, 400	
Fourth issue, third series	8, 728, 700	
Fifth issue	154, 968, 000	
Total	205, 457, 094	1

NNAGE DIVISION, NEWEL B. WALKER, CHIEF OF DIVISION.

otal tonnage of the country exhibits a decrease of 574,274 tons, istered tonnage having increased 38,993 tons, the licensed ton- nder 20 tons) 318 tons, while the enrolled tonnage has decreased tons:

ctual decrease is believed to be about 583,611 tons, this amount ie excess of the losses over the gains during the year.

aggregate has been reduced by corrections of the balances re- outstanding, and by dropping canal-boat tonnage exempt under of Congress approved April 18, 1874; from the latter cause, 00,000 tons, and from the former, about 8,000 tons.

r are given the totals of the last two years, divided into regis- ıd enrolled and licensed tonnage:

	1875.		1876.	
	Vessels.	Tons.	Vessels.	Tons.
.....	2,981	1,553,828	3,009	1,592,821
ıd licensed.....	29,304	3,299,904	22,925	2,686,637
l.....	32,285	4,853,732	25,934	4,279,458

omparison of the different classes of vessels is as follows:

	1875.		1876.	
	Vessels.	Tons.	Vessels.	Tons.
sels.....	18,354	2,584,910	18,257	2,608,691
els	4,235	1,168,668	4,320	1,172,372
s.....	7,808	709,996	1,581	117,708
.....	1,888	390,158	1,776	380,687
l.....	32,285	4,853,732	25,934	4,279,458

l be seen from the foregoing that the sailing-tonnage has in- 23,781 tons and the steam-tonnage 3,704 tons, while the canal- nnage has decreased 592,288 tons and the barge-tonnage 9,471

proportion of the sailing-tonnage registered is nearly 54 per cent- he steam-tonnage nearly 16 per centum.

ollowing table exhibits the class, number, and tonnage of the built during the last two fiscal years:

	1875.		1876.	
	Vessels.	Tons.	Vessels.	Tons.
sels.....	798	206,884	698	118,672
ls.....	323	62,460	338	69,252
.....	62	6,515	28	3,111
.....	118	21,780	48	12,551
.....	1,301	297,639	1,112	203,586

From the foregoing it appears that the amount built during the past year was less by 94,053 tons than that of the preceding year.

The tonnage built during the last two years in the several grand divisions of the country is shown below:

	1875.		1876.	
	Vessels.	Tons.	Vessels.	Tons.
Atlantic and Gulf coasts	893	231,045	736	147,00[illegible]
Pacific coast	70	13,429	102	16,92[illegible]
Northern lakes	177	29,871	140	16,19[illegible]
Western rivers	161	23,294	134	23,63[illegible]
Total	1,301	297,639	1,112	203,58[illegible]

The following table exhibits the iron tonnage built in the country since 1868:

	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.
Sailing-vessels	.....	1,039	679	2,067	.....	.....	.....	.....	.....
Steam-vessels	2,801	3,545	7,602	13,412	12,766	26,548	33,097	21,632	21,34[illegible]
Total	2,801	4,584	8,281	15,479	12,766	26,548	33,097	21,632	21,34[illegible]

Tables showing the amount of iron tonnage outstanding will be found in the appendix to the Report on Commerce and Navigation.

THE FISHERIES.

The tonnage engaged in the fisheries during the last two years is as follows:

	1875.		1876.	
	Vessels.	Tons.	Vessels.	Tons.
Cod and mackerel fisheries	2,188	80,206	2,563	145,1[illegible]
Whale-fisheries	165	38,229	171	39,1[illegible]

Below is shown the amount of tonnage employed in the cod and mackerel fisheries, with the per centum of each State:

States.	Tonnage.	Per cent.
Maine	92,215	15.
New Hampshire	1,143	0.
Massachusetts	110,400	76.
Rhode Island	1,505	1.
Connecticut	4,060	2.
New York	4,190	2.
Pennsylvania	16	.....
California	1,623	1.
Total	145,172	.....

This shows an increase of about 80 per cent. during the year.

The tonnage employed in the whole fisheries is given below:

Customs-districts.	1875.		1876.	
	Vessels.	Tons.	Vessels.	Tons.
Barnstable, Mass	19	1,804	21	2,036
Edgartown, Mass	3	770	2	333
New Bedford, Mass	127	33,474	132	34,615
New London, Conn. { Sail	13	1,943	13	1,943
New London, Conn. { Steam	1	106	1	106
San Francisco	2	132	2	132
Total	165	38,229	171	39,165

Of the above, over 88.3 per cent. belongs at New Bedford.

Fuller tables, showing the various classes of tonnage, will be found in the appendix to this report.

DIVISION OF RECEIPTS AND EXPENDITURES, J. H. BEATTY, CHIEF OF DIVISION.

The following statement exhibits the work of this division for the year ending June 30, 1876:

The number of warrants registered during the year for civil, diplomatic, miscellaneous, internal revenue, and public-debt expenditures and repayments was	24,836	
In the preceding year	22,259	
Increase		2,577
The number of warrants registered for receipts from customs, lands, internal revenue, direct tax, and miscellaneous sources was	11,428	
In the preceding year	13,156	
Decrease		1,728
The number of warrants registered for payments and repayments in the War, Navy, and Interior (Pension and Indian) Departments was	10,950	
In the preceding year	12,564	
Decrease		1,614
The number of drafts registered was	34,628	
In the preceding year	40,046	
Decrease		5,418
The number of journal pages required for the entry of accounts relating to the civil, diplomatic, internal revenue, miscellaneous, and public-debt receipts and expenditures was	5,138	
In the preceding year	4,558	
Increase		580
The number of certificates furnished for settlement of accounts was	12,304	
In the preceding year	14,972	
Decrease		2,668
The number of accounts received from the First and Fifth Auditors and Commissioner of the General Land Office was	28,368	
In the preceding year	23,538	
Increase		4,830

In the appendix will be found a statement of the receipts and expenditures of the Government, as required by the standing order of the House of Representatives of December 30, 1791, and section 237 of the Revised Statutes; also, statements of the amount of money expended, and number of persons employed, and the occupation and salary of each person at each custom-house, as required by section 258 of the Revised Statutes.

I remain, with great respect, your obedient servant,

JOHN ALLISON, *Register.*

Hon. LOT M. MORRILL,
Secretary of the Treasury.

APPENDIX.

General account of the receipts and expenditures of the United States for the fiscal year ending June 30, 1876.

TO RECEIPTS.

From customs.

A. Vandine, collector, Aroostook, Me	$4,281 67
C. T. Fox, collector, Bangor, Me	15,250 94
E. S. J. Nealley, collector, Bath, Me	12,850 50
B M. Roberts, collector, Belfast, Me	5,641 74
W. C. Marshall, collector, Belfast, Me	2,259 04
W. H. Sargent, collector, Castine, Me	286 52
J. D. Hopkins, collector, Frenchman's Bay, Me	55 35
George Leavett, collector, Machias, Me	176 24
N. B. Nutt, collector, Passamaquoddy, Me	31,398 83
J. A. Hall, collector, Waldoborough, Me	1,384 15
I. Washburn, jr., collector, Portland, Me	386,517 78
M. Lowell, collector, Saco, Me	47 40
J. W. Sargent, collector, Kennebunk, Me	864 83
O. McFadden, collector, Wiscasset, Me	1,311 55
William Wells, collector, Vermont, Vt	441,264 95
A. F. Howard, collector, Portsmouth, N. H	18,090 38
C. B. Marchant, collector, Edgartown, Mass	686 98
William F. Hiller, collector, Nantucket, Mass	17 45
C. F. Swift, collector, Barnstable, Mass	497 39
W. A. Simmons, collector, Boston, Mass	14,004,103 09
C. H. Odell, collector, Salem, Mass	18,371 79
F. J. Babson, collector, Gloucester, Mass	5,890 87
T. Loring, collector, Plymouth, Mass	17,523 92
S. Dodge, collector, Marblehead, Mass	948 02
J. A. P. Allen, collector, New Bedford, Mass	11,202 68
W. H. Huse, collector, Newburyport, Mass	107,674 32
James Brady, jr., collector, Fall River, Mass	2,689 17
James Straw, collector, Providence, R. I	178,190 62
S. W. Macy, collector, Newport, R. I	345 61
C. Northrop, collector, New Haven, Conn	378,759 61
G. T. Marshall, collector, New London, Conn	83,951 76
A. Putnam, collector, Middletown, Conn	16,013 25
G. O. Hubbard, collector, Stonington, Conn	186 60
J. S Hanover, collector, Fairfield, Conn	2,217 07
P. P. Kidder, collector, Dunkirk, N. Y	437 72
C. A. Arthur, collector, New York, N Y	101,745,084 09
M. H Grinnell, late collector, New York, N. Y	184 45
J. C. Whitney, collector, Albany, N. Y	154,408 26
S. Cooper, collector, Cape Vincent, N. Y	28,902 89
D. K. Cartter, collector, Genesee, N. Y	55,996 78
J. Parmerter, late collector, Champlain, N. Y	102,736 55
S. Moffitt, collector, Champlain, N. Y	21,894 38
S. P. Remington, collector, Oswegatchie, N. Y	109,264 77
R. W. Daniels, collector, Buffalo, N. Y	488,260 26
T. E. Ellsworth, collector, Niagara, N. Y	418,412 89
E Root, collector, Oswego, N. Y	669,176 62
J. R. Willard, collector, Erie, Pa	76,945 85
S. J. Comley, collector, Philadelphia, Pa	8,369,491 94
A. P. Tutten, collector, Philadelphia, Pa	6,509 40
T. Steel, collector, Pittsburgh, Pa	65,750 80
W. D. Nolen, collector, Delaware	11,649 47
W. A. Baldwin, collector, Newark, N. J	2,845 59
C. H. Houghton, collector, Perth Amboy, N. J	472 55
W. R Coddington, late collector, Perth Amboy, N. J	477 00
W. Booth, collector, Baltimore, Md	4,356,751 90
D. J. Waddell, collector, Vienna, Md	43 09
George S. English, collector, District of Columbia	5,259 36
C. S. Wells, collector, Richmond, Va	17,401 19
D. Turner, collector, Alexandria, Va	211 25
G. Forbes, collector, Wicomico, Va	148 67
B. S. Burch, collector, Petersburgh, Va	1,286 10
A. D. Johnson, collector, Tappahannock, Va	98 15
L. Lee, jr., collector, Norfolk, Va	26,482 90
W. R. Holliday, collector, Wheeling, W. Va	1,993 26
T. A. Henry, collector, Pamlico, N. C	3,877 25
A. C. Davis, collector, Beaufort, N. C	338 26
J. C. Abbott, collector, Wilmington, N. C	46,186 27
H. G. Worthington, collector, Charleston, S. C	111,823 88
A. G. Mackey, late collector, Charleston, S. C	98 85
George Gage, collector, Beaufort, S. C	9,859 63
Carried forward	132,661,714 32

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$132,661,714 32	
H. F. Heriot, collector, Georgetown, S. C	106 71	
F. N. Wicker, collector, Key West, Fla	230,887 13	
W. G. Vance, late collector, Key West, Fla	209 47	
J. R. Scott, collector, Saint John's, Fla	809 93	
H. Potter, jr., collector, Pensacola, Fla	61,162 41	
H. Hazen, late collector, Fernandina, Fla	151 80	
F. E. Grossman, collector, Fernandina, Fla	4,606 66	
J. Blumenthal, collector, Saint Mark's, Fla	226 50	
H. Levy, late collector, Saint Mark's, Fla	129 53	
James Atkins, collector, Savannah, Ga	94,787 56	
J. A. Johnson, late collector, Savannah, Ga	942 48	
J. T. Collins, collector, Brunswick, Ga	17,932 66	
James Shepard, collector, Saint Mary's, Ga	1,411 16	
Charles Lee, collector, Augusta, Ga	733 70	
J. C. Goodloe, collector, Mobile, Ala	85,982 00	
R. V. Montague, late collector, Mobile, Ala	181 56	
F. Heiderhoff, collector, Pearl River, Miss	7,678 49	
H. W. Wilkinson, late collector, Pearl River, Miss	1,132 58	
H. Taylor, late collector, Pearl River, Miss	55 75	
A. Newton, collector, Vicksburgh, Miss	40 23	
E. W. Holbrook, collector, Teche, La	8 75	
J. F. Casey, collector, New Orleans, La	1,960,807 61	
C. Caldwell, collector, Paso del Norte, Tex	17,524 92	
N. Patten, late collector, Galveston, Tex	95 10	
R. G. Shields, collector, Galveston, Tex	124,829 39	
C. R. Pronty, collector, Saluria, Tex	9,871 97	
J. L. Haynes, collector, Brazos de Santiago, Tex	37,429 43	
R. Paschal, collector, Corpus Christi, Tex	29,531 71	
N. Plato, late collector, Corpus Christi, Tex	2,983 74	
W. J. Smith, collector, Memphis, Tenn	26,795 93	
A. Woolf, collector, Nashville, Tenn	1,011 04	
James P. Luse, collector, Louisville, Ky	55,909 66	
R. H. Stephenson, collector, Cincinnati, Ohio	314,590 60	
J. W. Fuller, collector, Miami, Ohio	37,456 44	
J. G. Pool, collector, Sandusky, Ohio	1,323 02	
P. G. Watmough, collector, Cuyahoga, Ohio	212,867 89	
J. Anthony, collector, New Albany, Ind	605 00	
P. Hornbrook, collector, Evansville, Ind	198 30	
N. B. Judd, late collector, Chicago, Ill	503,784 35	
J. R. Jones, collector, Chicago, Ill	1,146,081 96	
G. C. Stevens, collector, Milwaukee, Wis	76,051 45	
J. Frankenfield, collector, Minnesota, Minn	9,101 69	
H. Selby, collector, Du Luth, Minn	7,453 60	
J. C. Abercrombie, collector, Burlington, Iowa	199 63	
D. E. Lyon, collector, Dubuque, Iowa	1,137 35	
J. H. Chandler, collector, Superior, Mich	7,869 61	
D. V. Bell, collector, Detroit, Mich	331,557 48	
H. C. Akeley, collector Michigan, Mich	1,839 93	
J. P. Sanborn, collector, Huron, Mich	169,372 05	
J. F. Long, collector, Saint Louis, Mo	1,568,759 31	
H. A. Webster, collector, Puget Sound, Wash	18,821 71	
W. D. Hare, collector, Oregon, Oreg	7,170 68	
H. W. Scott, late collector, Willamette, Oreg	195,572 13	
S. Hannah, collector, Willamette, Oreg	2,500 00	
T. B. Shannon, collector, San Francisco, Cal	8,006,124 75	
J. P. Rankin, late collector, San Francisco, Cal	3,939 48	
W. W. Bowers, collector, San Diego, Cal	5,923 88	
T. A. Cummings, collector, Montana and Idaho	2,441 44	
W. W. Copeland, collector, Omaha, Nebr	1,560 00	
		$148,071,984 61

From public lands.

W. Y. Gillmore, receiver, Chillicothe, Ohio	69 46	
G. M. Ballard, receiver, Indianapolis, Ind	970 36	
George N. Black, receiver, Springfield, Ill	341 40	
J. M. Wilkinson, receiver, Marquette, Mich	40,748 06	
P. Hannah, receiver, Traverse City, Mich	4,022 28	
R. Goodrich, late receiver, Traverse City, Mich	2,000 00	
J. M. Farland, receiver, Detroit, Mich	1,583 48	
J. L. Jennings, receiver, Ionia, Mich	6,200 00	
A. A Day, late receiver, East Saginaw, Mich	853 37	
F. J. Barton, receiver, East Saginaw, Mich	3,117 57	
H. Wing, receiver, Bayfield, Wis	4,758 16	
J. F. Mason, receiver, Falls Saint Croix, Wis	7,536 58	
D. L. Quaw, receiver, Warsaw, Wis	7,847 53	
J. Ulrich, receiver, La Crosse, Wis	12,113 31	
J. M. Brackett, receiver, Eau Claire, Wis	7,927 20	
N. Thatcher, receiver, Menasha, Wis	9,051 72	
W. R. Smith, receiver, Sioux City, Iowa	1,978 66	
Carried forward	111,119 14	148,071,984 61

General account of the receipts and expenditures, &c.—Continued

TO RECEIPTS.

Brought forward	$111,119 14	$148,071,
G. L. Godfrey, receiver, Des Moines, Iowa	842 78	
J. H. Vandyke, late receiver, Alexandria, Minn	58 86	
W. Adley, receiver, Alexandria, Minn	6,800 53	
J. P. Moulton, receiver, Worthington, Minn	6,741 27	
R. Reynolds, late receiver, Detroit, Minn	3,772 70	
P. C. Stettin, receiver, Detroit, Minn	8,324 59	
J. E. Knowlton, receiver, Du Luth, Minn	9,240 80	
L. Lewiston, late receiver, Du Luth, Minn	2,063 68	
T. H. Presnell, receiver, Du Luth, Minn	100 00	
W. H. Greenleaf, receiver, Litchfield, Minn	7,827 19	
O. Roos, late receiver, Taylor Falls, Minn	304 63	
G. B. Folsom, receiver, Taylor Falls, Minn	2,205 10	
A. A. Brown, receiver, New Ulm, Minn	2,765 04	
W. H. Kelley, receiver, Redwood Falls, Minn	5,678 90	
O. Peterson, receiver, Saint Cloud, Minn	23,142 93	
H. C. Burbank, late receiver, Saint Cloud, Minn	545 29	
T. C. McClure, late receiver, Saint Cloud, Minn	7,930 81	
L. Davis, receiver, Ironton, Mo	839 84	
James Dumars, receiver, Springfield, Mo	1,924 15	
J. Bodenhamer, late receiver, Springfield, Mo	2,033 38	
George Ritchie, receiver, Boonville, Mo	1,128 57	
E. J. Jenkins, receiver, Concordia, Kans	8,116 10	
H. M. Waters, receiver, Independence, Kans	451 83	
J. M. Hodge, receiver, Kirwin, Kans	4,895 23	
A. J. Vickers, receiver, Hays City, Kans	5,431 23	
D. R. Wagstaff, receiver, Salina, Kans	10,679 90	
E. Gilbert, receiver, Larned, Kans	12,293 04	
C. B. Lines, receiver, Topeka, Kans	4,369 22	
J. Merrill, late receiver, Topeka, Kans	54 73	
J. C. Redfield, receiver, Wichita, Kans	11,195 01	
J. A. Torrence, late receiver, Harrison, Ark	50 28	
A. S. Prather, receiver, Harrison, Ark	714 75	
A. A. Tufts, receiver, Camden, Ark	500 00	
M. M. Freed, receiver, Dardanelle, Ark	1,317 93	
J. T. Cox, receiver, Little Rock, Ark	394 51	
F. H. Longley, late receiver, North Platte, Nebr	2 87	
W. F. Wright, receiver, North Platte, Nebr	2,913 46	
James Stott, receiver, Dakota City, Nebr	437 73	
W. Blakely, late receiver, Beatrice, Nebr	824 50	
R. B. Harrington, receiver, Beatrice, Nebr	1,010 48	
J. Fox, receiver, Grand Island, Nebr	3,393 29	
J. Turner, late receiver, Grand Island, Nebr	1,900 00	
G. P. Tucker, receiver, Lincoln, Nebr	2,481 83	
J. S. McCrary, receiver, Norfolk, Nebr	1,195 03	
E. Worthing, receiver, Bloomington, Nebr	10,122 83	
James Stott, receiver, Niobrara, Nebr	3,961 42	
J. Stout, receiver, Boise City, Idaho	3,033 57	
R. J. Monroe, receiver, Livingston, Idaho	974 08	
C. A. Brastow, receiver, Del Norte, Colo	12,246 15	
S. S. Thompson, receiver, Denver, Colo	14,461 07	
J. L. Mitchell, receiver, Pueblo, Colo	19,721 42	
M. H. Fitch, receiver, Pueblo, Colo	4,031 44	
E. W. Henderson, receiver, Central City, Colo	3,938 18	
W. K. Burchwell, receiver, Fair Play, Colo	15,025 34	
R. B. Chappell, late receiver, Fair Play, Colo	438 85	
J. M. Costello, late receiver Fair Play, Colo	5 10	
E. M. Brown, receiver, Bismarck, Dak	1,188 83	
T. M. Pugh, receiver, Fargo, Dak	10,861 06	
L. D. F. Poor, receiver, Springfield, Dak	5,137 57	
L. S. Bayless, receiver, Yankton, Dak	9,627 52	
J. M. Washburn, receiver, Sioux Falls, Dak	19,491 21	
S. Star, late receiver, Helena, Mont	3,350 22	
H. M. Keyser, receiver, Helena, Mont	17,305 41	
J. V. Bogert, receiver, Bozeman, Mont	5,381 81	
W. M. Stafford, receiver, Elko, Nev	2,005 00	
J. W. Wright, receiver, Pioche, Nev	1,238 75	
S. C. Wright, receiver, Carson City, Nev	7,213 62	
J. J. Works, receiver, Eureka, Nev	4,482 20	
E. P. Sine, receiver, Belmont, Nev	110 00	
V. M. C. Silva, receiver, Salt Lake, Utah	13,486 14	
J. C. Fullerton, receiver, Roseburgh, Oreg	25,720 09	
T. R. Harrison, receiver, Oregon City, Oreg	3,200 79	
D. Chaplin, receiver, Le Grand, Oreg	5,899 48	
C. N. Thornburg, receiver, Dallas, Oreg	2,637 43	
George Conn, receiver, Linkville, Oreg	4,374 26	
C. McDonald, receiver, Shasta, Cal	20,137 56	
C. H. Chamberlain, receiver, San Francisco, Cal	73,429 89	
S. Cooper, receiver, Humboldt, Cal	94,766 21	
A. Miller, receiver, Susanville, Cal	34,928 68	
Carried forward	733,996 31	148,071

neral account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$733,996 31	$148,071,984 61
drews, receiver, Visalia, Cal	58,208 98	
ie, receiver, Marysville, Cal	65,794 05	
den, late receiver, Marysville, Cal	50 34	
s, receiver, Sacramento, Cal	52,275 22	
fay, receiver, Independence, Cal	6,972 01	
receiver, Stockton, Cal	78,666 75	
erstick, receiver, Los Angeles, Cal	25,876 97	
late receiver, Los Angeles, Cal	18 10	
s, receiver, Florence, Ariz	3,695 00	
unt, receiver, Prescott, Ariz	2,345 50	
rt, receiver, Olympia, Wash	40,555 87	
r, receiver, Walla Walla, Wash	18,813 43	
ter, receiver, Walla Walla, Wash	2,806 36	
n, receiver, Vancouver, Wash	2,839 90	
ey, late receiver, Cheyenne, Wyo	16,398 25	
offrey, late receiver, Cheyenne, Wyo	896 37	
per, receiver, Cheyenne, Wyo	2,347 83	
t, receiver, Santa Fé, N. Mex	1,456 60	
day, receiver, Gainesville, Fla	10,795 04	
ss, receiver, Jackson, Miss	298 91	
receiver, Montgomery, Ala	279 17	
ings, late receiver, Montgomery, Ala	564 67	
man, late receiver, Huntsville, Ala	592 82	
well, receiver, Huntsville, Ala	352 66	
rville, receiver, Mobile, Ala	59 85	
receiver, New Orleans, La	1,441 40	
receiver, Monroe, La	191 31	
ll, receiver, Natchitoches, La	677 28	
er, Acting Commissioner General Land-Office	200 00	
		1,129,466 95
From internal revenue.		
ner Internal Revenue	6,039,623 98	
of the United States	1,089 66	
rer, collector 1st district, Alabama	45,653 31	
ter, collector 2d district, Alabama	44,866 49	
, collector 3d district, Alabama	17,402 43	
ers, collector 1st district, Arkansas	5,348 11	
ker, collector 2d district, Arkansas	4,389 64	
per, collector 3d district, Arkansas	58,718 75	
k, late collector 3d district, Arkansas	65 99	
ordis, collector, Arizona	12,335 84	
rick, collector 1st district, California	2,815,656 29	
st, collector 4th district, California	252,288 74	
smith, collector 5th district, California	27,094 90	
rker, late collector, Colorado	67,201 91	
on, collector, Colorado	5,464 96	
collector 1st district, Connecticut	379,460 96	
ister, collector 2d district, Connecticut	279,451 10	
llenbeek, collector, Dakota	11,825 60	
tyman, collector, Delaware	417,592 83	
lay, late collector, Delaware	4,652 70	
ock, collector District of Columbia	114,600 78	
ght, collector, Florida	172,158 70	
s, collector 1st district, Georgia	45,017 14	
k, late collector 2d district, Georgia	4,852 63	
collector 2d district, Georgia	48,414 12	
lin, collector 3d district, Georgia	78,035 96	
zclaw, late collector 4th district, Georgia	22,459 23	
rn, late collector 4th district, Georgia	59,656 70	
ey, collector 4th district, Georgia	104,332 66	
, collector, Idaho	16,807 41	
ster, late collector 1st district, Illinois	7,102,749 59	
orth, late collector 1st district, Illinois	2 04	
rey, collector 1st district, Illinois	1,868,815 49	
n, collector 2d district, Illinois	213,630 76	
e, collector 3d district, Illinois	1,284,923 08	
collector 4th district, Illinois	1,262,420 92	
s, collector 5th district, Illinois	7,983,400 45	
collector 6th district, Illinois	110,755 53	
nd, late collector 7th district, Illinois	43,063 55	
l, collector 7th district, Illinois	43,869 62	
, collector 8th district Illinois	2,930,983 90	
hews, late collector 9th district, Illinois	30,522 58	
ey, collector 9th district, Illinois	176,978 76	
back, collector 10th district, Illinois	304,082 04	
ll, collector 11th district, Illinois	11,825 09	
i, collector 12th district, Illinois	275,815 93	
s, collector 13th district, Illinois	64,706 27	
h, collector 1st district, Indiana	118,377 61	
ary, collector 2d district, Indiana	410,134 84	
Carried forward	35,393,577 57	149,201,451 56

General account of the receipts and expenditures, &c.—Continue

TO RECEIPTS.

Brought forward	$35,393,577 57	$149,2
R. Hill, collector 3d district, Indiana	288,125 02	
W. Cumback, collector 4th district, Indiana	2,318,350 50	
J. W. Ross, collector 5th district, Indiana	14,456 27	
F. Baggs, collector 6th district, Indiana	786,227 10	
F. White, collector 7th district, Indiana	1,379,850 49	
M. Simpson, collector 8th district, Indiana	25,034 07	
R. J. Chestnutwood, collector 9th district, Indiana	40,165 99	
George Moon, collector 10th district, Indiana	120,556 98	
J. F. Wildman, collector 11th district, Indiana	70,805 99	
F. Springer, collector 1st district, Iowa	222,933 75	
S. S. Farwell, collector 2d district, Iowa	178,132 74	
M. M. Trumbull, collector 3d district, Iowa	320,644 26	
John Connell, collector 4th district, Iowa	311,553 59	
L. P. Sherman, collector 5th district, Iowa	104,196 63	
W. W. Nixon, collector 6th district, Iowa	67,762 95	
George T. Anthony, collector, Kansas	151,044 25	
J. H. Reno, collector 2d district, Kentucky	672,833 15	
E. L. Mottley, collector 3d district, Kentucky	41,563 53	
T. E. Burns, collector 4th district, Kentucky	218,637 13	
J. F. Buckner, collector 5th district, Kentucky	2,718,019 06	
W. S. Holden, collector 6th district, Kentucky	2,452,194 79	
A. H. Boroman, collector 7th district, Kentucky	1,195,484 36	
W. J. Landrum, collector 8th district, Kentucky	222,245 93	
John E. Blaine, collector 9th district, Kentucky	127,634 39	
J. Cockren, collector 1st district, Louisiana	473,355 38	
O. A. Rice, collector 2d district, Louisiana	31,199 95	
B. T. Beauregard, late collector 2d district, Louisiana	1,200 00	
M. J. Grady, collector 3d district, Louisiana	20,403 21	
L. B. Collins, late collector 3d district, Louisiana	1,241 75	
F. J. Rollins, collector 1st district, Maine	41,540 76	
C. J. Talbot, collector 2d district, Maine	24,407 63	
S. Connor, collector 3d district, Maine	4,649 38	
H. Ruggles, collector 4th district, Maine	15,545 25	
A. F. Drinkwater, collector 5th district, Maine	6,020 85	
C. R. H. Fessenden, collector 1st district, Massachusetts	56,801 33	
C. W. Slack, collector 2d district, Massachusetts	1,293,276 40	
C. C. Dame, collector 5th district, Massachusetts	1,026,867 98	
A. Thayer, collector 8th district, Massachusetts	56,561 11	
E. K. Tinker, collector 10th district, Massachusetts	324,188 91	
J. McIntyre, collector 1st district, Maryland	580,190 57	
R. M. Proud, collector 3d district, Maryland	1,861,100 06	
D. C. Bruce, collector 4th district, Maryland	96,775 21	
W. R. Wilmer, collector 5th district, Maryland	38,154 56	
George W. Dawson, late collector 5th district, Maryland	2,115 25	
M. Flanigan, late collector 1st district, Michigan	270,206 58	
L. S. Trowbridge, collector 1st district, Michigan	1,205,950 91	
L. T. Hull, collector 2d district, Michigan	70,395 48	
H. B. Rowlson, collector 3d district, Michigan	249,219 26	
S. S. Burley, collector 4th district, Michigan	108,977 90	
C. P. Dake, collector 5th district, Michigan	37,648 61	
W. B. McCreery, late collector 6th district, Michigan		84
C. V. De Land, collector 6th district, Michigan	148,355 45	
A. C. Smith, collector 1st district, Minnesota	88,641 42	
Irving Todd, late collector 2d district, Minnesota	87,030 18	
W. Bickel, collector 2d district, Minnesota	74,301 80	
M. Shaughnessy, collector 1st district, Mississippi	48,308 68	
A. P. Shattuck, collector 2d district, Mississippi	39,312 98	
J. T. Smith, late collector 5d district, Mississippi	10 28	
H. B. McClure, late collector 2d district, Mississippi	1,244 26	
E. P. Hatch, collector 3d district, Mississippi	79 46	
J. H. Sturgeon, collector 1st district, Missouri	2,214,160 10	
C. Maguire, late collector 1st district, Missouri	78 60	
A. B. Carroll, collector 2d district, Missouri	65,004 96	
J. R. Maupin, late collector 2d district, Missouri	4,000 00	
C. P. Heywood, collector 3d district, Missouri	124,014 63	
A. C. Stewart, collector 4th district, Missouri	261,131 30	
D. H. Budlong, collector 5th district, Missouri	112,299 07	
A. N. Schurster, late collector 6th district, Missouri	1,760 09	
C. B. Wilkinson, late collector 6th district, Missouri	42,383 69	
R. T. Van Horn, collector 6th district, Missouri	154,004 26	
T. P. Fuller, collector, Montana	20,982 80	
George A. King, late collector, Nevada	32,978 05	
T. C. Lord, collector, Nevada	34,654 22	
H. A. Newman, collector, Nebraska	502,155 50	
A. P. Sullivan, late collector, New Mexico	626 16	
G. A. Smith, collector, New Mexico	21,047 70	
James Freeland, collector 1st district, New York	3,205,066 48	
M. Weber, collector 2d district, New York	1,155,441 65	
J. B. Strong, late collector 2d district, New York	70	
J. Archibold, collector 3d district, New York	2,266,062 61	
C. R. Carter, collector 4th district, New York	1,412,911 87	
Carried forward	69,458,066 49	149,2

neral account of the receipts and expeuditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$69,458,066 49	$149,201,451 56
ary, collector 10th district, New York	143,338 27	
evens, collector 11th district, New York	127,725 56	
anson, collector 12th district, New York	318,166 65	
rtis, collector 13th district, New York	31,301 14	
throp, collector 14th district, New York	592,844 68	
sters, collector 15th district, New York	236,283 92	
erritree, collector 16th district, New York	6,334 04	
ooks, collector 17th district, New York	12,900 95	
urchill, collector 18th district, New York	20,832 43	
oker, collector 19th district, New York	12,746 61	
bbins, collector 20th district, New York	58,162 31	
Kincaid, collector 21st district, New York	372,837 40	
n, collector 22d district, New York	12,999 15	
ilcox, collector 23d district, New York	130,299 24	
ong, collector 24th district, New York	622,074 60	
awrence, collector 25th district, New York	15,460 96	
ere, collector 26th district, New York	226,309 13	
Henderson, collector 27th district, New York	159,221 91	
w, collector 28th district, New York	544,215 82	
arbox, collector 29th district, New York	21,634 82	
R. Kibbe, late collector 30th district, New York	1 80	
, collector 30th district, New York	1,183,757 01	
lake, collector 32d district, New York	1,720,403 36	
oung, collector 1st district, New Hampshire	238,994 17	
opliff, collector 2d district, New Hampshire	13,382 72	
collector 3d district, New Hampshire	4,975 85	
atem, collector 1st district, New Jersey	150,672 70	
urphy, collector 2d district, New Jersey	62,766 61	
low, collector 3d district, New Jersey	270,322 17	
aniels, collector 4th district, New Jersey	100,771 16	
thorn, collector 5th district, New Jersey	3,192,615 27	
anklin, collector 1st district, North Carolina	5,102 93	
rs, collector 2d district, North Carolina	56,881 54	
ocker, collector 3d district, North Carolina	16,446 19	
ng, collector 4th district, North Carolina	712,447 31	
nstead, collector 5th district, North Carolina	628,966 35	
ughner, late collector 5th district, North Carolina	23 60	
ane, late collector 5th district, North Carolina	961 52	
hompson, late collector 5th district, North Carolina	4,505 00	
tt, collector 6th district, North Carolina	218,023 83	
iley, late collector 6th district, North Carolina	949 17	
s, collector 7th district, North Carolina	39,209 30	
ell, collector 1st district, Ohio	9,833,679 52	
ams, jr., collector 3d district, Ohio	1,276,079 50	
Wilson, collector 4th district, Ohio	517,104 04	
rk, late collector 4th district, Ohio	52	
thchild, collector 5th district, Ohio	22,812 50	
ll, collector 6th district, Ohio	622,540 25	
lcott, collector 7th district, Ohio	796,400 54	
bb, collector 8th district, Ohio	26,484 75	
r, collector 9th district, Ohio	211,301 09	
gart, collector 10th district, Ohio	1,068,644 05	
rmond, late collector 10th district, Ohio	4,231 98	
, late collector 10th district, Ohio	100 00	
tes, collector 11th district, Ohio	875,556 46	
st, collector 12th district, Ohio	215,697 02	
k, collector 13th district, Ohio	107,983 59	
ry, collector 14th district, Ohio	27,361 48	
inger, collector 15th district, Ohio	134,666 82	
collector 16th district, Ohio	40,575 09	
ck, collector 17th district, Ohio	38,717 90	
se, late collector 18th district, Ohio	118,424 79	
ttingill, collector 18th district, Ohio	616,883 00	
tt, collector 19th district, Ohio	37,891 70	
nny, collector, Oregon	50,172 37	
lliott, collector 1st district, Pennsylvania	1,934,109 91	
llock, collector 2d district, Pennsylvania	71,445 33	
shworth, collector 5th district, Pennsylvania	351,412 55	
, collector 6th district, Pennsylvania	139,366 06	
lentine, collector 8th district, Pennsylvania	292,337 07	
hlenberg, collector 9th district, Pennsylvania	402,919 69	
Frick, collector 10th district, Pennsylvania	67,199 17	
r, collector 11th district, Pennsylvania	110,581 05	
se, collector 12th district, Pennsylvania	242,948 91	
Montague, collector 13th district, Pennsylvania	9,268 90	
ner, collector 14th district, Pennsylvania	129,110 08	
lliams, collector 15th district, Pennsylvania	367,703 90	
, collector 16th district, Pennsylvania	111,595 89	
r, collector 17th district, Pennsylvania	58,868 14	
rows, collector 18th district, Pennsylvania	69,057 93	
is, late collector 19th district, Pennsylvania	26,644 79	
Carried forward	102,771,813 97	149,201,451 56

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$102,771,813 97	$149,2
C. M. Lynch, collector 19th district, Pennsylvania	82,899 96	
J. C. Brown, collector 20th district, Pennsylvania	88,864 67	
D. W. Shryock, collector 21st district, Pennsylvania	263,299 48	
T. W. Davis, collector 22d district, Pennsylvania	674,649 18	
J. M. Sullivan, collector 23d district, Pennsylvania	427,110 38	
W. G. McCandless, late collector 23d district, Pennsylvania	181 33	
C. M. Merrick, collector 24th district, Pennsylvania	59,685 97	
William Ames, late collector, Rhode Island	45,998 90	
E. H. Rhodes, collector, Rhode Island	176,673 71	
E. W. Ferris, collector 1st district, South Carolina	10,341 57	
A. J. Ransier, collector 2d district, South Carolina	54,570 03	
C. L. Anderson, late collector 3d district, South Carolina	20	
L. C. Carpenter, collector 3d district, South Carolina	39,126 13	
J. K. Miller, collector 1st district, Tennessee	36,120 23	
R. Hough, late collector 1st district, Tennessee	1,760 00	
J. A. Cooper, collector 2d district, Tennessee	41,459 45	
A. G. Sharpe, collector 3d district, Tennessee	33,176 55	
J. W. C. Bryant, collector 4th district, Tennessee	139,551 61	
D. B. Cliffe, collector 5th district, Tennessee	243,105 57	
C. J. McKinney, late collector 6th district, Tennessee	4,410 72	
W. F. Green, collector 6th district, Tennessee	3,367 70	
F. Hurst, late collector 6th district, Tennessee	2,600 00	
A. W. Hawkins, collector 7th district, Tennessee	16,241 31	
R. F. Patterson, collector 8th district, Tennessee	81,760 70	
W. H. Sinclair, collector 1st district, Texas	121,271 29	
W. A. Taylor, late collector 2d district, Texas	296 37	
C. E. Norris, late collector 3d district, Texas	13,378 15	
R. F. Campbell, collector 3d district, Texas	52,515 63	
A. G. Mallay, collector 4th district, Texas	58,219 18	
O. J. Hollister, collector, Utah	31,308 13	
C. S. Dana, collector 2d district, Vermont	40,719 23	
J. L. Mason, collector 3d district, Vermont	7,377 92	
A. J. Crane, late collector 3d district, Vermont	181 30	
E. K. Snead, collector 1st district, Virginia	22 92	
G. S. Richards, collector 2d district, Virginia	915,184 69	
O. H. Russell, collector 3d district, Virginia	3,507,494 95	
R. Burgess, late collector 3d district, Virginia	520 33	
W. J. Fernald, collector 4th district, Virginia	1,170,727 46	
J. H. Rives, collector 5th district, Virginia	1,492,546 03	
B. B. Botts, collector 6th district, Virginia	149,330 15	
E. E. White, collector 7th district, Virginia	52,908 37	
J. G. Kegley, collector 8th district, Virginia	22,655 63	
E. Giddings, collector, Washington Territory	19,392 05	
J. H. Duval, collector 1st district, West Virginia	235,855 33	
George W. Brown, collector 2d district, West Virginia	178,493 24	
J. V. Boughner, late collector 2d district, West Virginia	250 00	
John S. Witcher, collector 3d district, West Virginia	14,532 32	
J. M. Bean, collector 1st district, Wisconsin	2,858,434 55	
H. Harnden, collector 2d district, Wisconsin	155,278 72	
A. K. Osborn, collector 3d district, Wisconsin	198,914 22	
M. E. Kelley, collector 6th district, Wisconsin	90,845 23	
E. P. Snow, collector, Wyoming	13,309 39	
		116,700,7
From consular fees.		
L. T. Adams, consul, Malta	168 38	
D. Atwater, consul, Tahiti	490 97	
C. M. Allen, consul, Hamilton	2,235 45	
J. J. Andreas, vice-commercial agent, San Juan	430 97	
T. Adamson, jr., consul, Pernambuco	2,191 60	
E. L. Baker, consul, Buenos Ayres	3,920 27	
W. L. M. Burger, consul, Algiers	39 37	
F. W. Behn, consul, Messina	1,013 68	
E. P. Beauchamp, consul, Aix-la-Chapelle	2,652 35	
D. H. Bailey, consul, Hong-Kong	7,257 10	
A. Badeau, consul general, London	4,600 64	
F. Borcherdt, consul, Leghorn	1,826 74	
J. D. Buckalew, consul, Stettin	252 99	
R. N. Brooks, consul, La Rochelle	321 00	
A. Bushnell, consul, Gaboon	37 15	
J. M. Brown, consular agent, Lanthala	20 90	
S. H. M. Byers, consul, Zurich	2,620 47	
L. Brentano, consul, Dresden	3,382 02	
E. D. Bruner, consul, Talcahuano	86 37	
J. A. Bridgland, consul, Havre	2,495 44	
O. B. Bradford, vice-consul general, Shanghai	2,134 43	
R. Beardsley, consul, Alexandria	97 00	
J. C. S. Colby, consul, Chin Kiang	461 55	
S. Cloutman, consul, Zanzibar	48 32	
N. Crane, consul, Manchester	5,016 81	
Carried forward	43,801 97	265,90

ral account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$43,801 97	$265,902,183 59
ıos, consul, Barcelona	63 50	
consul, Bristol	778 05	
onsul, Nassau	1,043 84	
y, consul, Chemnitz	3,676 34	
r, consul, Prague	2,236 20	
onsul, San Juan	695 97	
consul, Callao	2,487 25	
ı, consul, Clifton	1,262 18	
consul, Talcahuano	159 71	
y, consul, Oporto	271 47	
n, consul, Lisbon	602 56	
consul, Charlottetown	647 78	
y, consul, Fayal	568 70	
ıs, consul, Jerusalem	87 75	
s, consul, Turk's Island	530 06	
ınsul, Auckland	1,508 88	
consul, Montreal	3,426 86	
n, consul, Naples	1,394 71	
ı, consul-general, Rome	741 50	
consul, Cadiz	1,114 96	
no, consul, Foo-Chow	487 85	
n, consul, Belfast	4,191 38	
lass, consular agent, Bradford	3,627 90	
n, vice-consul, Cork	152 42	
ice-consular agent, Ceylon	79 91	
consul, Odessa	105 25	
, consular agent, Lanthala	49 00	
omb, consul, Cape Town	716 31	
consul, Bahia	679 77	
consul, Beirut	157 33	
ul, B sel	2,245 40	
consul, Victoria	384 80	
r, consul, Tamatave	23 92	
consul, San Juan del Norte	64 03	
consul, Omoa	24 50	
gton, consul, Valencia	2 00	
consul, Beirut	47 00	
consul, Apia	167 59	
., consul, Palermo	2,395 64	
consul, Liverpool	12,932 45	
onsul St. Helena	720 88	
consul, Omao	109 72	
y, consul, Demarara	2,292 90	
ı, consul, Florence	1,869 50	
n, vice-consul, Bristol	298 27	
consul, Birmingham	3,736 10	
ow, consul-general, Constantinople	711 59	
r, consul, Havre	3,783 81	
nsul r agent, Stanley	5 57	
onsul, Cape Haytien	562 24	
., consul, Bordeaux	4,603 24	
y, consul, Kingston	162 38	
, consul, Barmen	1,725 82	
consul, Tunis	13 06	
rgh, consul, Carthagena	126 05	
ls, consul, Quebec	453 04	
t, consul, Windsor	720 86	
rl, vice-consul, Montevideo	389 25	
onsul, Matanzas	14,640 96	
nann, consul, Munich	1,319 50	
ce-consul, Osaka and Hiogo	456 90	
, vice-consul, Hakodadi	11 50	
consul, Rio Janiero	9,017 40	
ck, consul, Malaga	1,304 93	
, consul, Kakodadi	81 27	
, consul, Barbadoes	2,826 32	
askinson, consul, Kingston	124 39	
son, consul, Amoy	1,552 85	
on, consul, Halifax	3,242 83	
nsul, Montevideo	4,196 75	
consul, Tampico	689 46	
ısular agent, San Domingo	1,084 60	
consul, Newcastle-upon-Tyne	1,005 00	
n, consul, Haukow	917 37	
n, consul-general, Berlin	5,965 29	
ısul, Dublin	2,008 68	
ice-consul, Laguayra	278 30	
on-ul, Ningpo	382 43	
vice-consul, Hong-Kong	1,606 65	
consul, Panama	1,659 40	
Carried forward	172,293 75	265,902,183 59

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$172,293 75	$265,9[illegible]
J. M. Lucas, consul, Tunstall	3,379 91	
B. Loenstein, consul, Valencia	24 00	
A. C. Litchfield, consul, Calcutta	6,351 63	
B. R. Lewis, consul, Osaka and Hiogo	680 91	
C. P. Lincoln, consul, Canton	412 14	
P. N. Luce, vice-consul, Tumbez	217 54	
O. Malmros, consul, Pictou	43[illegible] 75	
W. Morey, consular agent, Ceylon	88 30	
Morton, Rose & Co., bankers, London	288,315 41	
W. P. Mangum, consul, Nagasaki	619 97	
C. Mueller, consul, Amsterdam	1,090 90	
F. A. Matthews, consul, Tangiers	2 50	
M. McDougall, consul, Dundee	2,442 84	
J. G. Moore, consul, Trinidad de Cuba	607 52	
H. R. Myers, consul, Hamilton	1,345 00	
R. Mines, vice consul, Kingston	702 45	
R. S. Newton, consul, St. Paul de Loando	30 26	
J. P. Newman, special agent Treasury Department	1,135 21	
P. M. Nickerson, consul, Batavia	1,042 66	
F. Newman, consul, Ceylon	418 15	
N. J. Newitter, consul, Osaka and Hiogo	592 14	
J. L. Near, consul, Windsor	1,256 75	
F. Olcott, consul, Nantes	183 87	
P. J. Osterhaus, consul, Lyons	5,015 88	
G. H. Owen, consul, Messina	1,024 67	
L. Pervine, vice-consul, Messina	888 13	
F. Pool, vice-consul, Stettin	29 50	
F. W. Potter, consul, Marseilles	4,223 72	
R. P. Pooley, vice-consul, St. Helena	88 73	
T. T. Prentiss, consul, Seychelles	60 32	
A. C. Phillips, consul, Erie	1,689 59	
W. K. Peabody, consul, Rio Grande	362 69	
S. D. Pace, consul, Port Sarnia	1,296 64	
E. P. Pellett, consul, Sabanilla	299 65	
F. Pond, vice-consul, Para	1,017 20	
B. F. Peixotto, consul, Bucharest	14 00	
P. S. Post, consul, Vienna	3,951 50	
A. M. Post, consul, Santiago, Cape Verde	107 68	
F. W. Partridge, consul, Bangkok	257 75	
R. Pearson, consul, Verviers and Liege	795 50	
J. S. Potter, consul, Stuttgart	1,294 67	
George Pomutz, consul, St. Petersburg	421 50	
J. F. Quarles, consul, Port Mahon	9 80	
E. Robinson, consul, Hamburg	5,736 30	
J. T. Robeson, consul, Leith	1,635 86	
H. B. Ryder, consul, Chemnitz	228 77	
J. M. Read, consul, Paris	749 07	
L. Richmond, consul, Cork	594 14	
J. W. Siler, consul, Santa Cruz	142 31	
W. H. Shortt, consul, Cardiff	1,913 39	
V. V. Smith, consul, St. Thomas	2,022 94	
A. D. Shaw, consul, Toronto	3,015 26	
R. J. Saxe, consul, St. John	1,719 98	
J. W. Steele, consul, Matanzas	3,575 26	
J. Smith, consul, Funchal	206 61	
J. A. Skilton, consul, Mexico	233 70	
J. A. Sutter, consul, Acapulco	733 07	
C. S. Sims, consul, Prescott	673 50	
E. J. Smithers, consul, Smyrna	1,747 08	
O. M. Spencer, consul Geneva	1,548 57	
F. H. Schenck, consul, Barcelona	323 72	
E. T. Sheppard, consul, Tien-Tsin	315 73	
C. O. Shepard, consul, Kanagawa	655 00	
T. C. Smith, consul, Odessa	357 00	
F. Schütz, consul, Rotterdam	2,290 91	
J. Scott, consul, Honolulu	4,261 60	
J. F. Shepard, consul, Swatow	369 12	
H. J. Sprague, consul, Gibraltar	966 17	
J. W. Stryker, consul, Pernambuco	1,064 99	
G. F. Seward, consul-general, Shanghai	8,425 89	
S. P. Saunders, vice-consul, Nassau	244 94	
A. G. Studer, consul, Singapore	1,701 77	
H. J. Silva, consul, Santiago, Cape Verde	29 44	
F. G. Strive, consul, Quebec	161 25	
J. J. T. Sobrinho, consul, Maranham	96 32	
E. Stanton, consul, Barmen	2,819 82	
E. B. Simmons, consul, St. Thomas	418 96	
E. C. Sammis, consul, Stuttgart	761 50	
J. H. Stewart, consul, Londonderry	3,827 85	
D. Stamatiades, consul-general, Constantinople	122 14	
Carried forward	562,211 60	265,902,

ral account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$562,211 60	$265,902,183 59	
n, consul, Aspinwall	3,816 60		
er, consul, La Paz	665 90		
onsul, Kingston	643 00		
r, consul, Trieste	1,629 96		
, consul, Winnipeg	1,019 42		
r, consul, Port Louis	312 30		
son, consul, Goderich	407 50		
bett, consul-general, Havana	16,325 02		
n, consul, Southampton	390 61		
idge, consul, Vera Cruz	1,995 57		
consul, Para	264 50		
vice-consul, Canton	172 50		
l, consul, Canton	255 77		
le, consul, Milan	599 50		
send, consul, Cork	298 27		
consul, Maranham	141 20		
consul, Geneva	830 75		
iren, consul, Kanagawa	5,640 83		
late consul, Barbadoes	241 66		
onsul, Matamoras	549 82		
consul, Coaticook	2,450 88		
consul, Nice	351 00		
consul, Bremen	6,825 10		
nsul, Brussels	2,768 00		
consul, Sonneberg	4,449 05		
consul, St. John	3,150 93		
sul, Guayaquil	406 00		
onsul, Guaymas	812 78		
r, consul, Sheffield	3,299 40		
consul, Antwerp	2,504 38		
er, consul-general, Frankfort	3,395 24		
son, consul, Callao	1,658 41		
consul, Matamoras	839 16		
igton, vice-consul, Matanzas	6,892 47		
g, consul, Mannheim	4,063 70		
consul, Santiago de Cuba	989 20		
		643,267 98	
From steamboat-fees:			
, collector, Michigan, Mich	4,422 90		
s, collector, Savannah, Ga	3,135 55		
, collector, New York, N. Y	41,397 05		
collector, Wilmington, N. C	316 20		
n, collector, New Bedford, Mass	343 51		
re, collector, Burlington, N. J	366 80		
mbie, collector, Burlington, Iowa	200 00		
llector, Detroit, Mich	6,965 47		
t, collector, Little Egg Harbor, N. J	28 30		
collector, Fall River, Mass	990 62		
collector, Gloucester, Mass	175 00		
l, collector, Saint Mark's, Fla	50 00		
llector, Baltimore, Md	8,997 45		
in, collector, Newark, N. J	834 35		
rs, collector, San Diego, Cal	75 15		
collector, Petersburgh, Va	75 00		
er, collector, Superior, Mich	2,831 35		
llector, Cape Vincent, N. Y	277 70		
r, collector, Genesee, N. Y	125 00		
collector, Philadelphia, Pa	14,271 80		
collector, Keokuk, Iowa	181 15		
collector, New Orleans, La	15,295 40		
ollector, Saco, Me	25 00		
ington, collector, Perth Amboy, N. J	712 75		
land, collector, Omaha, Nebr	465 40		
collector, Brunswick, Ga	217 35		
lf, collector, Bristol, R. I	50 00		
ls, collector, Buffalo, N. Y	8,914 75		
, collector, Georgetown, D. C	616 57		
s, collector, Parkersburgh, W. Va	704 61		
rth, collector, Niagara, N. Y	109 65		
collector, Bridgeton, N. J	125 00		
eld, collector, Minnesota, Minn	1,302 15		
igh, collector, Natchez, Miss	75 00		
, collector, Miami, Ohio	323 55		
er, collector, Cairo, Ill	455 10		
llector, Bangor, Me	126 16		
an, collector, Fernandina, Fla	80 20		
, collector, Mobile, Ala	2,480 70		
, collector, Beaufort, S. C	52 15		
ollector, Saint Augustine, Fla	25 00		
Carried forward	118,216 84	266,545,451 57	

General account of the receipts and expenditures, &c.—Continue

TO RECEIPTS.

Brought forward	$118,216 85	$266,54
E. B. Hamilton, collector, Quincy, Ill	100 95	
P. Hornbrook, collector, Evansville, Ind	3,505 20	
J. S. Hanover, collector, Fairfield, Conn	376 60	
J. A. Hall, collector, Waldoborough, Me	261 25	
W. H. Huse, collector, Newburyport, Mass	125 00	
C. H. Houghton, collector, Perth Amboy, N. J	1,415 60	
George Hubbard, collector, Stonington, Conn	298 62	
W. S. Havens, collector, Sag Harbor, N. Y	50 00	
W. R. Holliday, collector, Wheeling, W. Va	5,264 57	
T. A. Henry, collector, Pamlico, N. C	51 00	
H. F. Heriot, collector, Georgetown, S. C	225 00	
W. D. Hare, collector, Oregon, Oreg	203 90	
E. W. Holbrook, collector, Teche, La	367 85	
J. L. Haynes, collector, Brazos de Santiago, Tex	148 00	
A. F. Howard, collector, Portsmouth, N. H	100 00	
J. B. Hawley, collector, Saint Joseph, Mo	51 00	
P. C. Hall, collector, Vicksburgh, Miss	381 20	
J. D. Hopkins, collector, Frenchman's Bay, Me	25 00	
N. B. Judd, collector, Chicago, Ill	2,495 42	
J. R. Jones, collector, Chicago, Ill	3,921 70	
James Johnson, late collector, Savannah, Ga	369 15	
P. P. Kidder, collector, Dunkirk, N. Y	50 00	
D. E. Lyon, collector, Dubuque, Iowa	702 05	
J. P. Luse, collector, Louisville, Ky	4,334 25	
L. Lee, jr., collector, Norfolk, Va	4,671 45	
George Leavitt, collector, Machias, Me	75 10	
J. F. Long, collector, Saint Louis, Mo	12,935 01	
M. Lowell, collector, Saco, Me	25 00	
J. H. Moulton, collector, La Crosse, Wis	1,018 60	
C. S. Mills, collector, Richmond, Va	250 00	
O. McFadden, collector, Wiscasset, Me	275 00	
C. G. Manning, collector, Albemarle, N. C	79 75	
C. B. Marchant, collector, Edgartown, Mass	25 00	
R. V. Montague, late collector, Mobile, Ala	3 12	
S. W. Macey, collector, Newport, R. I	320 60	
G. T. Marshall, collector, New London, Conn	3,588 40	
A. J. Murat, collector, Apalachicola, Fla	854 02	
W. T. Miller, collector, Alton, Ill	127 80	
W. C. Marshall, collector, Belfast, Me	25 15	
W. D. Nolen, collector, Delaware, Del	825 05	
C. Northrop, collector, New Haven, Conn	573 62	
E. S. J. Nealley, collector, Bath, Me	407 27	
N. B. Nutt, collector, Passamaquoddy, Me	392 80	
A. Newton, collector, Vicksburgh, Miss	26 25	
C. H. Odell, collector, Salem, Mass	25 00	
J. G. Pool, collector, Miami, Ohio	634 14	
A. Putnam, collector, Middletown, Conn	953 15	
H. Potter, jr., collector, Pensacola, Fla	277 70	
S. J. Remington, collector, Oswegatchie, N. Y	739 67	
E. Root, collector, Oswego, N. Y	1,045 75	
B. M. Roberts, collector, Belfast, Me	50 00	
H. W Scott, collector, Willamette, Oreg	3,383 10	
G. C. Stevens, collector, Milwaukee, Wis	6,060 05	
H. Selby, collector Du Luth, Minn	100 00	
J. P. Sanborn, collector, Huron, Mich	5,106 15	
James Shaw, jr., collector, Providence, R. I	1,329 40	
W. J. Smith, collector, Memphis, Tenn	4,871 85	
B. G. Shields, collector, Galveston, Tex	2,743 00	
W. H. Sargent, collector, Castine, Me	25 00	
W. A. Simmons, collector, Boston, Mass	6,272 59	
T Steel, collector, Pittsburgh, Pa	8,868 36	
J. R. Scott, collector, Saint John's, Fla	719 93	
R. H. Stephenson, collector, Cincinnati, Ohio	8,232 65	
T. B. Shannon, collector, San Francisco, Cal	12,603 27	
C. M. K. Smith, collector, Perth Amboy, N. J	655 55	
F. D. Schermerhorn, collector, Quincy, Ill	119 30	
J. Shepard, collector, Saint Mary's, Ga	75 10	
C. F. Swift, collector, Barnstable, Mass	25 00	
J. G. Taylor, collector, Annapolis, Md	25 00	
D. Turner, collector, Alexandria, Va	509 90	
A. P. Tutton, collector, Philadelphia, Pa	1,531 95	
Lewis Thompson, collector, Wilmington, Del	25 00	
A. Woolf, collector, Nashville, Tenn	2,873 54	
J. C. Whitney, collector, Albany, N. Y	5,193 66	
I. Washburn, jr., collector, Portland, Me	3,065 93	
W. Wells, collector, Vermont, Vt	1,551 90	
P. G. Watmough, collector, Cuyahoga, Ohio	5,623 75	
H. A. Webster, collector, Puget Sound, Wash	2,201 55	
H. G. Worthington, collector, Charleston, S. C	2,508 55	
Carried forward	259,494 53	266,54

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$259,494 53	$266,545,451 57
D. Wann, collector, Galena, Ill	5,327 35	
D. L. Watson, collector, Southern Oregon	201 95	
F. N. Wicker, collector, Key West, Fla	208 17	
J. R. Willard, collector, Erie, Pa	351 65	
		265,583 65
From registers' and receivers' fees:		
M. C. Andross, receiver of public moneys, Visalia, Cal	26,484 00	
W. Adley, receiver of public moneys, Alexandria, Minn	7,249 85	
C. A. Bragstow, receiver of public moneys, Del Norte, Cal	3,199 67	
G. M. Ballard, receiver of public moneys, Indianapolis, Ind	41 00	
A. A. Brown, receiver of public moneys, New Ulm, Minn	5,679 36	
N. Blakeley, receiver of public moneys, Beatrice, Nebr	1,621 99	
J. F. Boyer, receiver of public moneys, Walla Walla, Wash	3,954 50	
E. M. Brown, receiver of public moneys, Bismarck, Dak	107 12	
L. S. Bayless, receiver of public moneys, Yancton, Dak	6,243 21	
J. M. Brackett, receiver of public moneys, Eau Claire, Wis	7,508 01	
W. J. Bodenheimer, receiver of public moneys, Springfield, Mo	7,966 62	
S. W. Brown, receiver of public moneys, Vancouver, Wash	2,028 91	
W. K. Burchinell, receiver of public moneys, Fair Play, Col	1,210 00	
J. G. Blackwell, receiver of public moneys, Huntsville, Ala	1,977 00	
F. J. Burton, receiver of public moneys, East Saginaw, Mich	1,557 45	
J. V. Bogert, receiver of public moneys, Bozeman, Mont	720 00	
G. N. Black, receiver of public moneys, Springfield, Ill	92 00	
J. T. Cox, receiver of public moneys, Little Rock, Ark	4,888 73	
G. W. Corey, receiver of public moneys, Cheyenne, Wyo	357 00	
Georg e Conn, receiver of public moneys, Linkville, Oreg	528 07	
D. Chaplin, receiver of public moneys, La Grande, Oreg	1,486 60	
S. Cooper, receiver of public moneys, Humboldt, Cal	6,405 83	
L. T. Crane, receiver of public moneys, Marysville, Cal	4,116 80	
C. L. C. Cass, receiver of public moneys, Jackson, Miss	5,661 88	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal	13,507 50	
J. Dumars, receiver of public moneys, Springfield, Mo	4,172 00	
L. Davis, receiver of public moneys, Ironton, Mo	2,505 47	
A. A. Day, receiver of public moneys, East Saginaw, Mich	953 91	
G. B. Folsom, receiver of public moneys, Taylor's Falls, Minn	978 79	
P. Finlay, receiver of public moneys, Montgomery, Ala	6,663 74	
M. H. Fitch, receiver of public moneys, Pueblo, Cal	1,101 00	
J. M. Farland, receiver of public moneys, Detroit, Mich	1,349 84	
J. Fox, receiver of public moneys, Grand Island, Nebr	12,013 20	
J. C. Fullerton, receiver of public moneys, Roseburgh, Oreg	6,204 11	
M. M. Freed, receiver of public moneys, Dardanelle, Ark	5,482 07	
H. Fellows, receiver of public moneys, Sacramento, Cal	17,729 05	
W. Y. Gillmore, receiver of public moneys, Chillicothe, Ohio	141 40	
W. H. Greenleaf, receiver of public moneys, Litchfield, Minn	20,072 76	
E. Gilbert, receiver of public moneys, Larned, Kans	16,169 46	
G. L. Godfrey, receiver of public moneys, Des Moines, Iowa	2,201 07	
S. F. Halliday, receiver of public moneys, Gainesville, Fla	24,348 81	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal	4,306 80	
P. Hannah, receiver of public moneys, Traverse City, Mich	14,943 66	
A. G. Hoyt, receiver of public moneys, Santa Fé, N. Mex	623 04	
E. W. Henderson, receiver of public moneys, Central City, Cal	2,846 00	
T. R. Harrison, receiver of public moneys, Oregon City, Oreg	7,500 60	
J. M. Hodge, receiver of public moneys, Kirwin, Kans	12,221 44	
R. B. Harrington, receiver of public moneys, Beatrice, Nebr	4,227 16	
J. L. Jennings, receiver of public moneys, Ionia, Mich	4,300 00	
E. J. Jenkins, receiver of public moneys, Concordia, Kans	18,441 90	
J. E. Knowlton receiver of public moneys, Du Luth, Minn	4,169 23	
W. H. Kelley, receiver of public moneys, Redwood Falls, Minn	6,967 23	
H. M. Keyser, receiver of public moneys, Helena, Mont	2,799 00	
P. J. Kaufman, late receiver of public moneys, Huntsville, Ala	6,812 18	
George Lount, receiver of public moneys, Prescott, Ariz	776 00	
C. B. Lines, receiver of public moneys, Topeka, Kans	2,963 11	
A. P. Lamee, receiver of public moneys, Natchitoches, La	1,099 46	
T. May, receiver of public moneys, Independence, Cal	1,090 50	
J. P. Moulton, receiver of public moneys, Worthington, Minn	11,124 20	
J. S. McClary, receiver of public moneys, Norfolk, Nebr	4,365 65	
J. L. Mitchell, receiver of public moneys, Pueblo, Colo	715 00	
A. Miller, receiver of public moneys, Susanville, Cal	6,289 03	
C. McDonald, receiver of public moneys, Shasta, Cal	2,229 44	
R. J. Monroe, receiver of public moneys, Lewiston, Idaho	195 02	
J. Neville, receiver of public moneys, New Orleans, La	3,785 58	
J. F. Nason, receiver of public moneys, Falls Saint Croix, Wis	4,729 75	
T. H. Presnell, receiver of public moneys, Du Luth, Minn	1,153 74	
O. Perrin, receiver of public moneys, Stockton, Cal	6,792 64	
A. S. Prather, receiver of public moneys, Harrison, Ark	6,442 78	
L. D. F. Poore, receiver of public moneys, Springfield, Dak	5,436 80	
T. M. Pugh, receiver of public moneys, Fargo, Dak	5,510 56	
O. Peterson, receiver of public moneys, Saint Cloud, Minn	5,320 47	
Carried forward	396,846 75	266,811,035 22

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$396,846 75	$266,811,035 22	
W. C. Painter, receiver of public moneys, Walla Walla, Wash	304 00		
D. L. Quaw, receiver of public moneys, Warsaw, Wis	3,669 81		
George Ritchey, receiver of public moneys, Boonville, Mo	3,814 53		
R. Reynolds, receiver of public moneys, Oak Lake, Minn	1,063 04		
J. C. Redfield, receiver of public moneys, Wichita, Kans	14,442 41		
O. Roos, receiver of public moneys, Taylor's Falls, Minn	1,002 28		
J. L. Ray, receiver of public moneys, Monroe, La	2,773 78		
S. Star, receiver of public moneys, Helena, Mont	392 50		
M. L. Stiles, receiver of public moneys, Florence, Ariz	907 00		
R. G. Stuart, receiver of public moneys, Olympia, Wash	6,994 50		
V. M. C. Silva, receiver of public moneys, Salt Lake City, Utah	8,901 84		
W. M. Stafford, receiver of public moneys, Elko, Nev	2,995 50		
W. R. Smith, receiver of public moneys, Sioux City, Iowa	8,559 85		
J. Stott, receiver of public moneys, Dakota City, Nebr	4,644 50		
J. A. Somerville, receiver of public moneys, Mobile, Ala	5,669 00		
J. Stout, receiver of public moneys, Boise City, Idaho	2,188 00		
P. C. Stettin, receiver of public moneys, Detroit, Minn	1,808 45		
J. A. Torrence, receiver of public moneys, Harrison, Ark	597 54		
N. Thatcher, receiver of public moneys, Menasha, Wis	1,907 21		
G. P. Tucker, receiver of public moneys, Lincoln, Nebr	18,047 29		
S. T. Thomson, receiver of public moneys, Denver, Colo	6,823 23		
C. N. Thornburg, receiver of public moneys, Dallas, Oreg	1,237 32		
J. A. Tufts, receiver of public moneys, Camden, Ark	6,500 00		
J. Ulrick, receiver of public moneys, La Crosse, Wis	4,613 99		
A. J. Vickers, receiver of public moneys, Hays City, Kans	4,338 54		
J. C. Whipple, receiver of public moneys, Cheyenne, Wyo	655 50		
J. J. Works, receiver of public moneys, Eureka, Nev	722 88		
S. C. Wright, receiver of public moneys, Carson City, Nev	3,665 22		
J. M. Washburn, receiver of public moneys, Vermillion, Dak	20,237 09		
H. M. Waters, receiver of public moneys, Independence, Kans	2,292 21		
W. F. Wright, receiver of public moneys, North Platte, Nebr	3,411 19		
D. R. Wagstaff, receiver of public moneys, Salina, Kans	18,607 06		
I. M. Wing, receiver of public moneys, Bayfield, Wis	356 47		
E. Worthing, receiver of public moneys, Lowell, Nebr	15,826 53		
J. M. Wilkinson, receiver of public moneys, Marquette, Mich	3,689 60		
J. W. Wright, receiver of public moneys, Pioche, Nev	278 00		
			580,614 14
From marine-hospital tax:			
J. C. Abbott, collector, Wilmington, N. C	1,386 29		
C. A. Arthur, collector, New York, N. Y	63,251 19		
W. L. Ashmore, collector, Burlington, N. J	501 62		
J. S. Adams, collector, Great Egg Harbor, N. J	1,265 36		
James Atkins, collector, Savannah, Ga	2,980 09		
H. C. Akeley, collector, Michigan, Mich	1,896 72		
J. A. P. Allen, collector, New Bedford, Mass	1,079 23		
J. C. Abercrombie, collector, Burlington, Iowa	56 87		
James Brady, collector, Fall River, Mass	2,296 71		
B. S. Burch, collector, Petersburgh, Va	2,252 92		
F. J. Babson, collector, Gloucester, Mass	1,488 85		
E. A. Bragdon, collector, York, Me	34 40		
J. H. Bartlett, collector, Little Egg Harbor, N. J	579 94		
W. Booth, collector, Baltimore, Md	18,963 11		
W. W. Bowers, collector, San Diego, Cal	758 56		
D. V. Bell, collector, Detroit, Mich	5,475 92		
W. A. Baldwin, collector, Newark, N. J	898 94		
J. Blumenthal, collector, Saint Mark's, Fla	200 03		
J. T. Collins, collector, Brunswick, Ga	411 62		
S. Cooper, collector, Cape Vincent, N. Y	3,856 27		
J. H. Chandler, collector, Superior, Mich	915 56		
T. H. Cole, collector, Saco, Me	40 69		
D. K. Cartter, collector, Genesee, N. Y	169 39		
S. I. Comly, collector, Philadelphia, Pa	17,404 44		
J. F. Casey, collector, New Orleans, La	17,117 22		
W. W. Copeland, collector, Omaha, Nebr	510 08		
George Caldwell, collector, Paso del Norte, Tex	183 20		
W. R. Coddington, collector, Perth Amboy, N. J	769 45		
A. C. Davis, collector, Beaufort, N. C	541 27		
R. W. Daniels, collector, Buffalo, N. Y	4,212 08		
S. Dodge, collector, Marblehead, Mass	84 47		
A. S. De Wolf, collector, Bristol, R. I	68 18		
C. S. English, collector, Georgetown, D. C	1,569 16		
J. H. Elmer, collector, Bridgeton, N. J	2,978 99		
W. M. Evans, collector, Parkersburgh, W. Va	546 56		
T. E. Ellsworth, collector, Niagara, N. Y	129 55		
George Fisher, collector, Cairo, Ill	607 91		
E. T. Fox, collector, Bangor, Me	1,366 26		
J. W. Fuller, collector, Miami, Ohio	735 84		
J. Frankenfield, collector, Minnesota, Minn	1,176 61		
R. W. Fitzhugh, collector, Natchez, Miss	41 05		
Carried forward	155,266 51	267,391,649 36	

ral account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$155,366 51	$267,391,649 36
, collector, Beaufort, S. C	225 53	
e, collector, Mobile, Ala	3,397 86	
nan, collector, Fernandina, Fla	500 41	
ollector, Saint Augustine, Fla	27 53	
ollector, Waldoborough, Me	2,904 13	
is, collector, Frenchman's Bay, Me	1,126 41	
, collector, Newburyport, Mass	261 59	
ard, collector, Stonington, Conn	375 56	
llector, Fernandina, Fla	156 36	
ton, collector, Perth Amboy, N. J	2,556 85	
s, collector, Sag Harbor, N. Y	796 30	
lay, collector, Wheeling, W. Va	1,910 33	
, collector, Eastern District, Md	6,757 10	
ok, collector, Teche, La	994 99	
, collector, Pamlico, N. C	1,009 35	
, collector, Georgetown, S. C	319 09	
ff, collector, Pearl River, Miss	1,531 94	
, collector, Brazos de Santiago, Tex	536 05	
d, collector, Portsmouth, N. H	467 53	
r, collector, Fairfield, Conn	1,673 61	
on, collector, Quincy, Ill	18 55	
k, collector, Evansville, Ind	1,834 15	
s, collector, Tappahannock, Va	47 75	
, collector, Saint Joseph, Mo	53 03	
collector, Oregon, Oreg	520 16	
, collector, Nantucket, Mass	202 07	
ollector, Vicksburgh, Miss	852 00	
late collector, Chicago, Ill	1,235 39	
collector, Chicago, Ill	5,666 00	
, collector, Albany, N. Y	52 72	
ollector, Machias, Me	1,287 75	
ollector, Saint Louis, Mo	11,396 46	
ollector, Louisville, Ky	2,053 63	
collector, Dubuque, Iowa	397 20	
ollector, Norfolk, Va	4,482 06	
ollector, Saco, Me	74 41	
n, collector, Wiscasset, Me	516 83	
, collector, Newport, R. I	703 71	
ant collector, Edgartown, Mass	889 67	
all, collector, New London, Conn	1,847 93	
collector, Patchogue, N. Y	779 27	
n, collector, Teche, La	110 76	
ollector, Richmond, Va	644 13	
ng, collector, Albemarle, N. C	458 34	
n, collector, La Crosse, Wis	628 06	
collector, Apalachicola, Fla	441 23	
ll, Yorktown, Va	712 66	
llector, Champlain, N. Y	131 42	
, collector, Alton, Ill	34 25	
all, collector, Belfast, Me	405 37	
ley, collector, Bath, Me	1,301 29	
ollector, Passamaquoddy, Me	2,165 42	
ollector, New Haven, Conn	2,540 16	
, collector, Delaware, Del	1,864 32	
collector, Vicksburgh, Miss	218 95	
collector, Salem, Mass	208 96	
r, collector, Champlain, N. Y	368 10	
, collector, Pensacola, Fla	2,076 92	
, collector, Saluria, Tex	494 06	
collector, Middletown, Conn	1,968 84	
ollector, Miami, Ohio	1,080 88	
ollector, Corpus Christi, Tex	374 53	
ts, collector, Belfast, Me	548 74	
ector, Oswego, N. Y	1,281 12	
rton, collector, Oswegatchie, N. Y	567 47	
nt, collector, Castine, Me	998 33	
collector, Barnstable, Mass	1,250 01	
ons, collector, Boston, Mass	15,218 68	
ector, Pittsburgh, Pa	4,654 36	
ollector, Saint Mary's, Ga	235 23	
ollector, Saint John's, Fla	1,292 51	
nson, collector, Cincinnati, Ohio	6,003 86	
n, collector, San Francisco, Cal	28,762 15	
, jr., collector, Providence, R. I	2,741 31	
, collector, Tappahannock, Va	562 38	
s, collector, Galveston, Tex	3,387 90	
n, collector, Huron, Mich	2,944 57	
s, collector, Milwaukee, Wis	4,704 28	
collector, Willamette, Oreg	2,324 78	
, collector, Memphis, Tenn	2,341 48	
Carried forward	315,853 64	267,391,649 36

General account of the receipts and expenditures, &c.—Continued

TO RECEIPTS.

Brought forward	$315,853 64	$267,391	
H. Selby, collector, Du Luth, Minn	172 95		
F. D. Schermerhorn, collector, Quincy, Ill	87		
D. Turner, collector, Alexandria, Va	828 51		
J. G. Taylor, collector, Annapolis, Md	755 45		
W. R. Taylor, collector, Bristol, R. I	27 52		
George Toy, collector, Cherrystone, Va	2,391 99		
A. P. Tutton, collector, Philadelphia, Pa	1,951 24		
L. Thompson, collector, Wilmington, Del	236 71		
H. A. Webster, collector, Puget Sound, Wash	3,293 22		
I. Washburn, jr., collector, Portland, Me	3,022 35		
H. G. Worthington, collector, Charleston, S. C	2,828 05		
J. C. Whitney, collector, Albany, N. Y	2,952 75		
J. R. Willard, collector, Erie, Pa	1,272 76		
A. Woolf, collector, Nashville, Tenn	959 23		
D. L. Watson, collector, Southern Oregon	172 46		
F. N. Wicker, collector, Key West, Fla	2,332 71		
P. G. Watmough, collector, Cuyahoga, Ohio	3,746 46		
D. Wann, collector, Galena, Ill	921 79		
H. M. Wilkinson, collector, Pearl River, Miss	679 29		
William Wells, collector, Vermont, Vt	270 83		
			344,6
From labor, drayage, and storage:			
C. A. Arthur, collector, New York, N. Y	17,546 24		
J. Atkins, collector, Savannah, Ga	243 20		
J. C. Abbott, collector, Wilmington, N. C	25 35		
D. V. Bell, collector, Detroit, Mich	1,326 00		
W. Booth, collector, Baltimore, Md	4,534 95		
S. I. Comly, collector, Philadelphia, Pa	6,708 42		
J. F. Casey, collector, New Orleans, La	735 24		
R. W. Daniels, collector, Buffalo, N. Y	109 05		
C. S. English, collector, Georgetown, D. C	8 10		
E. F. Fox, collector, Bangor, Me	258 00		
J. C. Goodloe, collector, Mobile, Ala	82 24		
P. Hornbrook, collector, Evansville, Ind	850 00		
J. R. Jones, collector, Chicago, Ill	1 42		
J. P. Luse, collector, Louisville, Ky	129 33		
J. F. Long, collector, Saint Louis, Mo	1,480 00		
L. Lee, collector, Norfolk, Va	230 82		
C. S. Mills, collector, Richmond, Va	50		
E. S. J. Nealley, collector, Bath, Me	90 75		
W. D. Nolen, collector, Wilmington, Del	457 18		
A. Putnam, collector, Middletown, Conn	100 00		
S. P. Remington, collector, Oswegatchie, N. Y	162 00		
E. Root, collector, Oswego, N. Y	6,404 00		
H. Selby, collector, Du Luth, Minn	918 00		
W. A. Simmons, collector, Boston, Mass	19,251 67		
T. B. Shannon collector, San Francisco, Cal	1,137 00		
R. H. Stephenson, collector, Cincinnati, Ohio	850 00		
G. C. Stevens, collector, Milwaukee, Wis	160 30		
B. G. Shields, collector, Galveston, Tex	34 50		
Lewis Thompson, collector, Wilmington, Del	9 82		
A. P. Tutton, collector, Philadelphia, Pa	660 50		
I. Washburn, jr., collector, Portland, Me	8,195 37		
			72,6
From weighing-fees:			
C. A. Arthur, collector, New York, N. Y	43,706 78		
F. J. Babson, collector, Gloucester, Mass	8,215 84		
W. Booth, collector, Baltimore, Md	1,743 63		
S. I. Comly, collector, Philadelphia, Pa	2,399 09		
J. F. Casey, collector, New Orleans, La	3,171 63		
O. McFadden, collector, Wiscasset, Me	279 11		
C. H Odell, collector, Salem, Mass	288 90		
H. Selby, collector, Du Luth, Minn	13 50		
W. A. Simmons, collector, Boston, Mass	13,790 23		
T. B. Shannon, collector, San Francisco, Cal	3,232 08		
James Shaw, collector, Providence, R. I	19 39		
A. P. Tutton, collector, Philadelphia, Pa	215 59		
I. Washburn, jr., Portland, Me	2,325 74		
H. G. Worthington, collector, Charleston, S. C	24 30		
			79,
For services of United States officers:			
C. A. Arthur, collector, New York, N. Y	125,696 22		
James Atkins, collector, Savannah, Ga	87 50		
D. V. Bell, collector, Detroit, Mich	2,745 30		
F. J. Babson, collector, Gloucester, Mass	1,032 00		
W. Booth, collector, Baltimore, Md	21,704 50		
S. I. Comly, collector, Philadelphia, Pa	28,505 20		
Carried forward	179,770 72	267,88	

account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$179,770 72	$267,888,445 90
ctor, New Orleans, La	17,161 17	
ollector, Buffalo, N. Y	9,769 86	
collector, Niagara, N. Y	3,480 00	
ctor, Miami, Ohio	86 25	
ector, Newburyport, Mass	168 00	
llector, Frenchman's Bay, Me	330 00	
ollector, Chicago, Ill	1,107 04	
ctor, Chicago, Ill	3,180 98	
tor, Louisville, Ky	720 00	
tor, Richmond, Va	8 00	
llector, Wiscasset, Me	10 02	
ollector, New London, Conn	66 00	
collector, Belfast, Me	77 40	
ector, New Haven, Conn	325 00	
ctor, Salem, Mass	52 80	
llector, Belfast, Me	92 62	
collector, Boston, Mass	26,831 96	
ollector, San Francisco, Cal	22,343 07	
collector, Providence, R. I	1,399 80	
lector, Memphis, Tenn	800 00	
llector, Galveston, Tex	3,123 75	
llector, Huron, Mich	12,130 00	
ctor, Barnstable, Mass	637 50	
or, Du Luth, Minn	78 00	
lector, Philadelphia, Pa	7,475 80	
collector, Portland, Me	1,334 00	
collector, Vermont, Vt	6,948 43	
on, collector, Charleston, S. C	1,243 80	
collector, Cuyahoga, Ohio	108 00	
llector, Key West, Fla	1,149 00	
llector, Erie, Pa	11 00	
		302,019 97
From custom-officers' fees:		
llector, New York, N. Y	202,538 60	
tor, Baltimore, Md	9,105 94	
ollector, San Diego, Cal	421 00	
ctor, Philadelphia, Pa	26,293 18	
ctor, New Orleans, La	6,449 32	
llector, La Crosse, Wis	20 90	
collector, Boston, Mass	40,798 06	
llector, San Francisco, Cal	28,570 10	
llector, Philadelphia, Pa	2,410 81	
collector, Portland, Me	9,492 23	
		326,100 14
From fines, penalties, and forfeitures—customs:		
ollector, Savannah, Ga	391 01	
llector, New York, N. Y	106,913 95	
llector, New Bedford, Mass	300 00	
llector, Wilmington, N. C	10 00	
tor, Detroit, Mich	1,481 27	
lector, Gloucester, Mass	46 50	
tor, Baltimore, Md	1,525 40	
ollector, Saint Mark's, Fla	78 45	
ollector, San Diego, Cal	100 00	
lector, Fall River, Mass	1,500 00	
ollector, Superior, Mich	131 64	
tor, Cape Vincent, N. Y	2,000 00	
ctor, New Orleans, La	3,471 25	
collector, Omaha, Nebr	1 00	
lector, Brunswick, Ga	395 50	
ctor, Philadelphia, Pa	1,658 32	
llector, Genesee, N. Y	2,514 19	
ector, Paso del Norte, Tex	878 66	
or, Marblehead, Mass	3 80	
ollector, Buffalo, N. Y	9 50	
collector, Niagara, N. Y	523 90	
llector, Georgetown, D. C	50 00	
lector, Miami, Ohio	294 75	
collector, Minnesota, Minn	199 69	
tor, Bangor, Me	932 00	
llector, Beaufort, S. C	385 00	
llector, Mobile, Ala	515 26	
collector, Fernandina, Fla	190 00	
llector, Pearl River, Miss	593 75	
lector, Brazos, Tex	1,309 32	
tor, Waldoborough, Me	5 00	
collector, Perth Amboy, N. J	40 00	
llector, Fairfield, Conn	35 00	
Carried forward	128,484 11	268,516,566 01

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$128,484 11	$268, 5[illegible]	
T. S. Hodson, collector, Eastern Maryland	40 00		
H. F. Heriot, collector, Georgetown, S. C	25 00		
W. D. Hare, collector, Oregon, Oreg	760 00		
P. Hornbrook, collector, Evansville, Ind	100 00		
N. B. Judd, collector, Chicago, Ill	10 00		
J. R. Jones, collector, Chicago, Ill	319 96		
A. D. Johnson, collector, Tappahannock, Va	1 85		
L Lee, jr., collector, Norfolk, Va	179 00		
D. E. Lyon, collector, Dubuque, Iowa	25		
J. P. Luse, collector, Louisville, Ky	10 00		
George Leavitt, collector, Machias, Me	20 00		
M. Lowell, collector, Saco, Me	25 00		
J. F. Long, collector, Saint Louis, Mo	58 00		
C. S. Mills, collector, Richmond, Va	10 00		
S. W. Macey, collector, Newport, R. I	87 04		
G. T. Marshall, collector, New London, Conn	70 03		
S. Moffitt, collector, Champlain, N. Y	341 33		
C. B. Marchant, collector, Edgartown, Mass	13 52		
N. B. Nutt, collector, Passamaquoddy, Me	2,611 33		
W. D. Nolen, collector, Delaware	21 30		
C. Northrop, collector, New Haven, Conn	20 00		
C. H. Odell, collector, Salem, Mass	5 00		
N. Patten, collector, Texas, Tex	20 00		
H. Potter, jr., collector, Pensacola, Fla	545 13		
C. R. Prouty, collector, Saluria, Tex	653 25		
J. Parmenter, collector, Champlain, N. Y	981 49		
N. Plato, collector, Corpus Christi, Tex	5 82		
A. Putnam, collector, Middletown, Conn	60 00		
R. Paschal, collector, Corpus Christi, Tex	1,302 33		
S. P. Remington, collector, Oswegatchie, N. Y	449 63		
W. A. Simmons, collector, Boston, Mass	5,545 06		
T. B. Shannon, collector, San Francisco, Cal	31,890 69		
J. P. Sanborn, collector, Huron, Mich	936 18		
W. S. Smith, collector, Memphis, Tenn	200 00		
J. Shaw, jr., collector, Providence, R. I	527 85		
B. G. Shields, collector, Galveston, Tex	556 04		
H. W. Scott, collector, Willamette, Oreg	1,149 46		
G. C. Stevens, collector, Milwaukee, Wis	120 00		
H Selby, collector, Du Luth, Minn	117 90		
R. H. Stephenson, collector, Cincinnati, Ohio	100 00		
W. H. Sargent, collector, Castine, Me	20 00		
C. F. Swift, collector, Barnstable, Mass	25 00		
T. Steel, collector, Pittsburgh, Pa	400 25		
J. R. Scott, collector, Saint John's, Fla	15 00		
D. Turner, collector, Alexandria, Va	10 00		
J. G. Taylor, collector, Annapolis, Md	20 00		
A. P. Tutton, collector, Philadelphia, Pa	10 00		
A. Vandine, collector, Aroostook, Me	632 18		
A. Woolf, collector, Nashville, Tenn	155 00		
H. G. Worthington, collector, Charleston, S. C	898 48		
F. N. Wicker, collector, Key West, Fla	764 34		
W. Wells, collector, Vermont, Vt	1,574 78		
D. Wann, collector, Galena, Ill	100 00		
I. Washburn, jr., collector, Portland, Me	166 35		
D. L. Watson, collector, Southern Oregon	78 62		
H. M. Wilkinson, late collector, Pearl River, Miss	369 51		
H. A. Webster, collector, Puget Sound, W. T	164 80		
P. G. Watmough, collector, Cuyahoga, Ohio	20 00		183,7[illegible]

From fines, penalties, and forfeitures—judiciary:

T. Ambrose, clerk southern district Ohio	2,891 93	
H. M. Aiken, clerk eastern district Tennessee	99 62	
A. R. Ayres, clerk United States court	216 55	
G. Andrews, attorney eastern district Tennessee	74 60	
W. H. Bradley, clerk northern district Illinois	19 90	
W. W. Billson, attorney district Minnesota	641 35	
W. J. Bailey, timber agent	333 00	
G. W. Bliss, attorney southern district New York	18 20	
J. H. Baker, surveyor-general Minnesota	4,302 46	
A. H. Beattie, clerk district Montana	41 00	
G. F. Betts, clerk southern district New York	1,000 00	
F. C. Barlow, late marshal southern district New York	2 25	
Earl Bill, clerk northern district Ohio	773 06	
H. C. Cowles, clerk western district North Carolina	3,399 09	
G. W. Corey, receiver public moneys Cheyenne, Wyo	741 48	
E. R. Campbell, clerk middle district Tennessee	106 70	
J. W. Chew, clerk district Maryland	544 85	
Carried forward	15,206 04	268,700,

'al account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$15,206 04	$268,700,363 87
all, marshal district Rhode Island	512 86	
rlain, receiver public moneys San Francisco, Cal	1,130 50	
y, clerk United States court	73 70	
lerk eastern district Missouri	298 60	
rk district Massachusetts	101 94	
, clerk district Louisiana	20 00	
rt, clerk southern district New York	375 00	
eastern district Texas	19 20	
ery, clerk district Maine	1 00	
lerk district Dakota	485 00	
g, clerk western district Missouri	258 70	
ı, clerk eastern district Arkansas	893 40	
lerk eastern district Arkansas	310 25	
rough, marshal district Maryland	664 03	
ney western district Pennsylvania	32 25	
ı, marshal western district Wisconsin	589 68	
r, clerk district Utah	50 00	
clerk district South Carolina	150 00	
erk district California	24 50	
back, collector internal revenue, Dakota	30 00	
clerk district South Carolina	580 92	
, clerk western district Michigan	26 20	
l, clerk district Indiana	615 40	
ttorney United States court	153 05	
, receiver public moneys, Gainesville, Fla	607 10	
ı, clerk western district North Carolina	405 29	
, receiver of public moneys, Oregon City, Oreg	9 00	
k northern district Mississippi	30 50	
shal eastern district North Carolina	520 75	
marshal middle Alabama	247 60	
eceiver of public moneys, Kerwin, Kans	10 00	
k district Wyoming Territory	100 00	
eastern district Wisconsin	3,604 98	
lge eastern district Iowa	61 65	
rk eastern district Iowa	589 02	
k northern district New York	76 30	
ss, clerk western district Pennsylvania	677 38	
clerk district Connecticut	1,100 00	
erk western district Virginia	2,000 00	
l, attorney eastern district Michigan	40 00	
ll, clerk eastern district Wyoming Territory	440 97	
l, attorney eastern district Pennsylvania	22 50	
s, marshal district Colorado	55 00	
erk district Minnesota	200 00	
rk district Montana	561 90	
dian agent	111 00	
b, marshal eastern district Missouri	122 55	
ceiver of public moneys, Falls Saint Croix, Wis	1,949 50	
e, clerk district Montana	180 50	
s, clerk eastern district Virginia	3,486 99	
marshal eastern district Texas	150 00	
rk western district Wisconsin	2,273 27	
clerk district Maine	28 96	
marshal northern district Ohio	10 30	
ceiver of public moneys, Wausau, Wis	183 73	
rk eastern district Texas	220 40	
clerk eastern district North Carolina	798 74	
te receiver of public moneys, Indianapolis, Ind	25 15	
erk northern district New York	773 91	
orney northern district Maryland	70 00	
marshal western district Missouri	127 30	
er of public moneys, Boise City, Idaho	1,076 25	
, clerk district Minnesota	175 00	
marshal northern district Georgia	413 64	
k district Washington Territory	1,149 00	
clerk western district Wisconsin	581 70	
receiver of public moneys, Salt Lake City, Utah	24 67	
, clerk district California	134 10	
shal District of Columbia	48 00	
erk southern district Mississippi	58 35	
	88 55	
ceiver of public moneys, Camden, Ark	20 00	
marshal district Kansas	52 83	
ceiver of public moneys, Menasha, Wis	54 57	
shal southern district Alabama	271 85	
district courts	3,163 18	
, attorney eastern district Pennsylvania	657 93	
ı, collector internal revenue, sixth district Missouri	76 78	
citor Treasury Department	92 45	
erk district Kansas	244 85	
Carried forward	52,848 16	268,700,363 87

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$52,848 16	$268,700,363 87
N. Webb, attorney district Maine	11 42	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich	93 00	
R. Wilcox, clerk district Oregon	2,000 00	
S. Wheeler, clerk western Arkansas	1,924 89	
F. A. Woolfley, clerk district Louisiana	6,066 22	
J. H. Wing, receiver of public moneys, Bayfield, Wis	654 64	
W. F. Wright, receiver of public moneys, Norfolk, Nebr	134 75	
		63 733 08
From emolument-fees—customs:		
J. C. Abbott, collector, Wilmington, N. C	1,995 88	
H. C. Akeley, collector, Michigan, Mich	6,401 44	
H. A. Burt, late collector, Superior, Mich	839 82	
S. M. Breckinridge, late collector, Saint Louis, Mo	2,308 96	
D. V. Bell, collector, Detroit, Mich	3,490 18	
F. J. Babson, collector, Gloucester, Mass	630 72	
S. Cooper, collector, Cape Vincent, N. Y	782 08	
D. K. Cartter, collector, Genesee, N. Y	67 59	
J. H. Chandler, collector, Superior, Mich	997 95	
S. I. Comly, collector, Philadelphia, Pa	4,657 48	
J. M. Davy, collector, Genesee, N. Y	131 60	
C. Dillingham, naval officer, New Orleans, La	179 96	
R. W. Daniels, collector, Buffalo, N. Y	7,739 56	
T. E. Ellsworth, collector, Niagara, N. Y	9,559 55	
J. Frankenfield, collector, Minnesota, Minn	195 46	
J. W. Fuller, collector, Miami, Ohio	1,076 75	
E. Fulton, late surveyor, Baltimore, Md	8 55	
E. W. Fox, late collector, Saint Louis, Mo	59 70	
Charles Gilpin, surveyor, Baltimore, Md	1,140 02	
F. E. Grossman, collector, Fernandina, Fla	3 30	
George Gage, collector, Beaufort, S. C	4 83	
R. F. Goggin, late collector, Erie, Pa	1,602 08	
H. Hazen, collector, Fernandina, Fla	136 44	
J. L. Haynes, collector, Brazos, Tex	1,810 05	
H. W. Hoffman, late collector, Baltimore, Md	4 32	
George Jerome, late collector, Detroit, Mich	1,541 71	
J. Johnson, late collector, Savannah, Ga	25 24	
N. B. Judd, late collector, Chicago, Ill	25,519 52	
J. R. Jones, collector, Chicago, Ill	13,053 83	
A. E. King, naval officer, Baltimore, Md	3,044 21	
R. W. Mullen, late collector, Teche, La	103 74	
E. McLean, late collector, Chicago, Ill	13,667 35	
G. T. Marshall, collector, New London, Conn	168 81	
E. R. Myer, late surveyor, Philadelphia, Pa	187 00	
William Miller, late collector, Mobile, Ala	5,376 92	
J. F. McJilton, late surveyor Baltimore, Md	4 34	
C. Northrop, collector, New Haven, Conn	3,689 26	
N. B. Nutt, collector, Passamaquoddy, Me	500 00	
J. G. Pool, collector, Miami, Ohio	580 65	
J. Parmenter, collector, Champlain, N. Y	2,591 54	
H. Potter, collector, Pensacola, Fla	1,500 00	
R. Paschal, late collector, Corpus Christi, Tex	92 65	
N. Plato, late collector, Corpus Christi, Tex	45 29	
J. M. G. Parker, late naval officer, New Orleans, La	3,300 99	
N. Patten, late collector, Galveston, Tex	3 37	
S. P. Remington, collector, Oswegatchie, N. Y	4,789 11	
E. Root, collector, Oswego, N. Y	16,105 71	
H. W. Scott, collector, Willamette Oreg	5,830 97	
James Shaw, jr., collector, Providence, R. I	306 13	
B. G. Shields, collector, Galveston, Tex	234 40	
G. C. Stevens, collector, Milwaukee, Wis	1,447 84	
J. P. Sanborn, collector, Huron, Mich	11,570 94	
W. J. Smith, collector, Memphis, Tenn	136 84	
H. Selby, collector, Du Luth, Minn	1,049 12	
T. Steel, collector, Pittsburgh, Pa	1,490 17	
George W. True, surveyor, Portland, Me	206 24	
W. Wells, collector, Vermont, Vt	44,257 81	
H. A. Webster, collector, Puget Sound, Wash	1,021 88	
P. G. Watmough, collector, Cuyahoga, Ohio	35,504 13	
I. Washburn, jr., collector, Portland, Me	19 43	
		244,712 41
From emolument-fees—judiciary:		
F. M. Aiken, clerk eastern district Tennessee	339 02	
Samuel Bell, clerk eastern district Pennsylvania	1,119 46	
W. H. Bradley, clerk northern district Illinois	9,436 74	
R. Crowley, clerk northern district New York	10 95	
J. H. Clark, clerk eastern district Missouri	6,594 00	
E. Dodd, marshal northern district New York	1,139 34	
Carried forward	18,639 51	269,008,809 36

al account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$18,639 51	$269,008,809 36
k district Massachusetts	5,204 51	
clerk eastern district Pennsylvania	482 83	
, clerk district Indiana	1,500 00	
ate marshal district Wisconsin	36 81	
orney western district North Carolina	2,106 03	
orney district Iowa	1,300 00	
late marshal District Columbia	1,233 11	
y, attorney western district Tennessee	39 06	
arshal district Iowa	263 70	
marshal northern district New York	7,000 00	
lerk northern district New York	214 95	
lerk district Nebraska	34 97	
attorney district Massachusetts	1,205 86	
arpe, marshal District Columbia	3,567 21	
narshal district Kansas	1,615 63	
arshal district Massachusetts	1,994 56	
lerk western district New York	107 80	
erk western district Arkansas	67 30	
		46,613 84
From proceeds of Government property:		
artment	84,307 64	
r's Department, War	153,459 94	
artment, War	14,049 93	
Department, War	177 90	
rtment, War	2,047 33	
partment, War	4,239 58	
eral's Office, War	78 76	
War	28 25	
neral's Office, War	236 73	
fice, War Department	79 35	
uipment and Recruiting, Navy	17,097 35	
visions and Clothing, Navy	5,250 19	
astruction and Repairs, Navy	64,498 87	
vigation, Navy	1,195 47	
inance, Navy	979 35	
rds and Docks, Navy	4,720 68	
am Engineering, Navy	24,089 77	
dicine and Surgery, Navy	178 50	
, Navy	5,508 41	
fice, Navy Department	25 00	
resentatives	34 03	
Printing Office	5,401 59	
nent	11,997 18	
partment	657 00	
artment	13,270 22	
f Justice	3,431 81	
		417,040 83
From tax on circulation of national banks:		
ation of national banks		7,328,573 29
From premium on sale of gold coin:		
ale of gold coin		3,723,545 80
From direct tax:		
		93,798 80
From fees for letters-patent:		
ters-patent		785,398 80
From Pacific Railroad Companies:		
ad Companies		718,179 96
From prize-money to captors:		
to captors		321,370 92
From profits on coinage:		
nage		1,720,521 29
From deductions on bullion deposits:		
n bullion deposits		20,596 52
From seal-skins:		
		317,584 00
From interest and sale of Indian lands, bonds, &c:		
ale of Indian lands, bonds, &c		677,623 91
Carried forward		285,179,657 32

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$285, 179, 65
From copyright-fees:	
Copyright-fees	12, 4[illegible]
From interest on debts due the United States:	
Interest on debts due the United States	27, [illegible]75 [illegible]
From rent of public buildings:	
Rent of public buildings	94, 452 85
From surveying service:	
Surveying service	85, 072 69
From re-imbursement by national banks:	
Re-imbursement by national banks	165, 599 25
From interest on Nashville and Decatur Railroad Company:	
Interest on Nashville and Decatur Railroad Company	3, 200 00
From interest on Nashville and Chattanooga Railroad Company:	
Interest on Nashville and Chattanooga Railroad Company	54, 300 00
From passport-fees:	
Passport-fees	18, 560 00
From sale of ordnance materials, War Department:	
Sale of ordnance materials, War Department	402, 161 44
From sale of ordnance materials, Navy Department:	
Sale of ordnance materials, Navy Department	60, 095 27
From sale of the Philadelphia navy-yard:	
Sale of the Philadelphia navy-yard	973, 417 40
From payment by Selma, Rome and Dalton Railroad Company:	
Payment by Selma, Rome and Dalton Railroad Company	53, 200 21
From interest received from William Allen:	
Interest received from William Allen	10, 805 45
From payment by Memphis and Little Rock Railroad Company:	
Payment by Memphis and Little Rock Railroad Company	11, 523 43
From proceeds of confederate property:	
Proceeds of confederate property	25, 330 00
From mileage of examiners:	
Mileage of examiners	1, 387 80
From conscience-fund:	
Conscience-fund	9, 104 43
From premiums on transfer-drafts:	
Premiums on transfer-drafts	3, 428 33
From assessments for deaths on shipboard:	
Assessments for deaths on ship-board	390 00
From rebate of interest:	
Rebate of interest	400 03
From relief of sick and disabled seamen:	
Relief of sick and disabled seamen	999 14
From redemption of property, act June 8, 1872:	
Redemption of property	9, 362 24
From sale and rent of property acquired under internal-revenue laws:	
Sale and rent of property acquired under internal-revenue laws	2, 851 07
From exemplification of papers and records in General Land-Office:	
Exemplification of papers and records in General Land-Office	5, 385 95
From sale of captured Indian ponies:	
Sale of captured Indian ponies	1, 522 15
From forfeitures by contractors:	
Forfeitures by contractors	921 54
Carried forward	287, 143, 39[illegible] 34

eneral account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	287, 143, 398 34
From marine-hospital fund:	
hospital fund	10 00
From captured and abandoned property:	
ed and abandoned property	546 00
From salaries of storekeepers:	
of storekeepers	5, 405 63
From salary due W. W. Crapo:	
due W. W. Crapo	3, 136 98
From interest on East Tennessee, Virginia and Georgia Railroad bonds:	
on East Tennessee, Virginia and Georgia Railroad bonds	7, 600 00
From Granville Society:	
e Society	647 06
From sale of confiscated property:	
onfiscated property	3, 366 63
From payment by Washington Railroad Company:	
t by Washington Railroad Company	2, 907 23
From retroactive increase of salary:	
ive increase of salary	5, 401 50
From copying-fees:	
-fees	269 84
From trust-fund interest for free schools, South Carolina:	
nd interest for free schools, South Carolina	3, 194 44
From wrecked and abandoned property:	
d and abandoned property	50 00
From miscellaneous sources:	
neous sources	370 73
From proceeds of bonds of 1881, *(Geneva:)*	
s of bonds of 1881	6, 613, 826 12
From premium on funded loan:	
n on funded loan	305, 734 78
From United States legal-tenders:	
States legal-tenders	91, 177, 758 00
From fractional currency:	
al currency	28, 375, 900 00
From coin-certificates:	
tificates	90, 619, 100 00
From certificates of deposit:	
tes of deposit	82, 730, 000 00
From funded loan of 1881:	
loan of 1881	104, 553, 050 00
tal receipts	691, 551, 673 28

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

LEGISLATIVE.

Senate:		
Salaries and mileage of Senators	$406,419 19	
Salaries officers and employés, Senate	146,089 56	
Contingent expenses:		
Stationery and newspapers	13,922 38	
Clerks to committees, pages, &c	44,987 80	
Fuel for heating-apparatus	9,076 58	
Furniture and repairs	15,500 00	
Labor	36,000 00	
Folding documents	9,400 00	
Horses and wagons	6,565 00	
Packing-boxes	740 00	
Miscellaneous items	30,036 00	
Salaries of Capitol police	26,300 00	
Reporting proceedings and debates	33,125 00	
Expenses compiling Congressional Directory	1,200 00	
Postage, office Secretary	100 00	
Expenses inquiring into Mississippi election	10,000 00	
	789,461 51	
From which deduct the following excess of repayment:		
Joint Select Committee to Inquire into Affairs of District of Columbia	318 65	
Total expenditures for United States Senate		$789,14
House of Representatives:		
Salaries and mileage of members and Delegates	$1,709,318 56	
Salaries officers and employés	243,137 87	
Contingent expenses:		
Clerks to committees, &c	19,000 00	
Cartage	2,737 50	
Folding documents	54,779 05	
Fuel	10,458 39	
Horses and carriages	6,387 50	
Furniture and repairs	11,749 65	
Packing-boxes	3,020 00	
Newspapers and stationery	31,487 57	
Pages	12,387 50	
Miscellaneous items	77,259 64	
Salaries of Capitol police	26,299 22	
Postage	300 00	
Total expenditures House of Representatives		2,208,31
Congressional Printer:		
Salaries office Congressional Printer	$18,895 20	
Public printing and binding	1,498,184 05	
Lithographing and engraving	15,526 76	
	1,532,606 01	
From which deduct the following excess of repayments:		
Contingent expenses	470 58	
Total expenditures Congressional Printer		1,532,13
Library of Congress:		
Salaries Library of Congress	$29,335 20	
Increase of Library of Congress	12,484 96	
Contingent expenses	1,497 61	
Works of art for the Capitol	10,700 00	
Busts of the late Chief-Justices Taney and Chase, Library of Congress	1,500 00	
Total expenditures Library of Congress		55,51
Botanic Garden:		
Salaries	$12,144 11	
Improving Botanic Garden	7,883 35	
Improving buildings Botanic Garden	3,549 30	
Total expenditures Botanic Garden		23,57
Court of Claims:		
Salaries of judges, &c	$29,840 00	
Contingent expenses	3,000 00	
Reporting decisions	2,000 00	
Furniture and repairs of same	550 00	
Total expenditures Court of Claims		35,3
Carried forward		4,644,0

ral account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward		$4,644,085 27
EXECUTIVE.		
Executive proper:		
esident	$50,000 00	
Vice-President	3,152 16	
cutive office	13,800 00	
xpenses Executive office	6,000 00	
cutive office	600 00	
	73,552 16	
ich deduct the following excess of repayment:		
otes of electors for President and Vice-President	1,183 30	
tal expenditures Executive proper		72,368 86
Department of State:		
artment of State	$119,160 41	
aws, Department of State	546 00	
g, &c., Department of State	1,902 50	
urniture, &c., Department of State	2,950 00	
aps, Department of State	2,500 00	
xpenses Department of State	23,810 10	
g, Department of State	1,401 10	
artment of State	14,280 82	
lishing, and distributing revised and annual statutes	6,126 62	
alary to disbursing-clerk Department of State	41 18	
tal expenditures Department of State		172,718 73
Foreign intercourse:		
expenses of United States and Spanish Claims Commission	$10,837 90	
xpenses of United States and Spanish Claims Commission	4,985 03	
expenses of Court of Alabama Claims	112,915 03	
ted States and Mexican Claims Commission	17,708 24	
xpenses United States and Mexican Claims Commission	4,000 00	
undary between United States and British possessions	33,100 00	
inisters	327,537 43	
ecretaries of legation	40,592 57	
vate amanuensis of minister to Great Britain	2,500 00	
xpenses foreign missions	119,342 34	
erpreter legation to Japan	2,500 00	
ular service	474,941 53	
terpreters to consulates in China, Japan, and Siam	15,546 05	
arshals for consular courts	5,919 83	
nsular officers not citizens	1,751 41	
interpreters, guards, &c., in Turkish dominions	2,654 75	
xpenses United States consulates	138,536 92	
American convicts	17,344 28	
me criminals	4,116 46	
rotection of American seamen	46,742 34	
pwrecked American seamen	2,200 00	
ecedents, trust-fund	351 65	
enses of Cape Spartel light	285 00	
widows or heirs of diplomatic officers who die abroad	1,945 77	
t-house and jail in Japan	5,321 09	
l Exhibition at Vienna	8,731 95	
judgments of Court of Alabama Claims	827,833 29	
of exchange, consular service	7,862 13	
	2,238,102 99	
hich deduct the following excess of repayment:		
to depredations on the Texas frontier	17 20	
expenditures foreign intercourse		2,238,085 79
Treasury Department:		
ce of Secretary of Treasury	$483,332 17	
Supervising Architect	32,423 71	
First Comptroller	74,868 60	
Second Comptroller	109,807 89	
Commissioner of Customs	48,910 63	
First Auditor	77,281 39	
Second Auditor	244,584 08	
Third Auditor	236,985 05	
Fourth Auditor	80,848 95	
Fifth Auditor	50,043 14	
Sixth Auditor	312,790 53	
Treasurer of the United States	394,304 92	
Treasurer of the United States, national currency, reimbursable	155,000 00	
Register	245,675 02	
Carried forward	2,546,856 08	7,127,258 65

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward		$2,546,856 08	$7,127,258 63
Salaries Office of Comptroller of Currency		125,854 31	
Comptroller of Currency, re-imbursable		33,550 80	
Commissioner of Internal Revenue		321,903 68	
Light-House Board		14,258 90	
Bureau of Statistics		59,306 63	
Expenses of collecting statistics relating to commerce		20,000 00	
Salaries temporary clerks Treasury Department		39,987 50	
Salaries temporary clerks office Treasurer United States		19,982 41	
Stationery for Treasury Department		46,073 39	
One month's additional pay to discharged clerks and employés		10,000 00	
Contingent expenses, national currency, office of Treasurer of United States, re-imbursable		129,985 26	
Contingent expenses Treasury Department:			
Binding and newspapers		9,946 72	
Investigation of accounts		2,190 70	
Freight, telegrams, &c		6,253 48	
Rent		13,000 00	
Horses and wagons		5,957 33	
Ice, &c		6,092 58	
Fuel, &c		11,973 15	
Gas, &c		15,595 90	
Carpets and repairs		13,998 12	
Furniture, &c		24,414 67	
Miscellaneous items		26,641 55	
Furniture and carpets, 1874		42 87	
Postage, 1874		165,572 01	
International Exhibition, 1874		10,637 06	
Salaries Bureau of Engraving and Printing		27,173 05	
Labor and expenses		1,283,048 36	
Paper for notes, bonds, and other securities		249,164 09	
Material for work		198,892 57	
Expenses for operating macerating-machine		3,257 80	
Transportation of United States securities		106,730 40	
Engravers' tools, machinery, &c		49,762 75	
Engraving and printing certificates of Centennial stock		22,434 33	
		5,621,511 45	
From which deduct the following excess of repayments:			
Two months' additional pay to discharged clerks and employés	$9,710 14		
Machine for macerating national-bank notes, 1875	461 59		
		10,171 73	
Total expenditures Treasury Department			5,611,339 72
Independent treasury:			
Salaries office of assistant treasurer at Baltimore		23,838 21	
Boston		34,260 00	
Charleston		9,560 00	
Chicago		14,665 97	
Cincinnati		15,260 00	
New Orleans		15,741 57	
New York		149,116 22	
Philadelphia		39,964 31	
depositary at Pittsburgh		3,920 00	
assistant treasurer at Saint Louis		15,800 00	
San Francisco		25,116 00	
depositary at Santa Fé		4,633 41	
Tucson		1,500 00	
Contingent expenses independent treasury		8,293 70	
Salaries, &c., special agents independent treasury		4,007 12	
Checks and certificates of deposit, independent treasury		9,410 70	
Salaries of designated depositaries		1,500 00	
Total expenditures independent treasury			376,689 51
Mint, branches, and assay-offices:			
Salaries mint at Philadelphia		37,300 00	
Wages of workmen mint at Philadelphia		229,218 80	
Contingent expenses mint at Philadelphia		63,494 89	
Annealing-furnaces, mint at Philadelphia		7,770 12	
Freight on bullion, mint at Philadelphia		8,488 20	
Salaries mint at Carson City, Nev		24,600 00	
Wages of workmen mint at Carson City, Nev		85,000 00	
Contingent expenses mint at Carson City, Nev		99,844 77	
Salaries mint at Denver, Colo		10,173 38	
Wages of workmen mint at Denver, Colo		15,335 00	
Contingent expenses mint at Denver, Colo		4,678 84	
Salaries mint at San Francisco, Cal		25,306 00	
Wages of workmen mint at San Francisco, Cal		274,988 04	
Carried forward		886,038 04	13,115,237 23

eral account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward		$886,038 04	$13,115,227 58
expenses mint at San Francisco, Cal		85,964 95	
ay-office Boise City, Idaho		5,000 00	
orkmen assay office Boise City, Idaho		1,500 00	
expenses assay-office Boise City, Idaho		849 70	
ay-office New York		35,335 60	
orkmen assay-office New York		71,556 89	
expenses assay-office New York		50,000 00	
f gold and silver coins		11,353 21	
ce of Director of the Mint		16,679 54	
expenses United States mints and assay-offices		2,028 29	
silver for redemption of fractional currency		344,016 69	
nt at New Orleans, La		3,500 00	
orkmen mint at New Orleans, La		2,998 70	
expenses mint at New Orleans, La		1,493 76	
		1,518,315 37	
hich deduct the following excess of repayments:			
ell Mint at Philadelphia	$266 60		
ay-office Charlotte, N. C	166 96		
		433 56	
expenditures for Mint, branches, and assay-offices			1,517,881 81
Territorial governments.			
vernor, &c., Territory of Arizona		$15,509 28	
expenses, Territory of Arizona		625 00	
vernor, &c., Territory of Colorado		15,006 80	
expenses, Territory of Colorado		19,680 70	
expenses, Territory of Colorado		1,000 00	
vernor, &c., Territory of Dakota		15,691 70	
expenses, Territory of Dakota		701 29	
expenses, Territory of Dakota		1,000 00	
vernor, &c., Territory of Idaho		13,503 81	
expenses, Territory of Idaho		1,600 00	
expenses, Territory of Idaho		1,000 00	
vernor, &c., Territory of Montana		14,111 45	
expenses, Territory of Montana		21,000 00	
expenses, Territory of Montana		1,000 00	
vernor, &c., Territory of New Mexico		14,378 67	
expenses, Territory of New Mexico		21,947 33	
expenses, Territory of New Mexico		925 00	
vernor, &c., Territory of Utah		12,876 95	
expenses, Territory of Utah		20,040 14	
expenses, Territory of Utah		1,000 00	
vernor, &c., Territory of Washington		15,266 70	
expenses, Territory of Washington		21,857 50	
expenses, Territory of Washington		999 50	
vernor, &c., Territory of Wyoming		16,826 33	
expenses, Territory of Wyoming		25,516 64	
expenses, Territory of Wyoming		995 68	
ard of health, District of Columbia		10,000 00	
penses of the District of Columbia		905,500 00	
interest on 3.65 bonds, District of Columbia		212,945 36	
ment of District of Columbia		25,000 00	
f board of health, District of Columbia		26 117 50	
pectors of gas and meters, District of Columbia		5,472 78	
		1,459,096 11	
hich deduct the following repayments, where there expenditure:			
temporary capitol, Washington Territory	$8,280 00		
penitentiary, Washington Territory	7,577 00		
		15,857 00	
expenditures for territorial governments			1,443,239 11
Coast Survey.			
he Atlantic and Gulf coasts		$355,000 00	
he western coast		225,000 00	
rveying, Coast Survey		50,000 00	
the Coast Survey		149,000 00	
observations, Coast Survey		8,000 00	
vessels for the Coast Survey		41,000 00	
penses Coast Survey		27,000 00	
outh Pass and Bar, Mississippi River		2,100 28	
expenditures Coast Survey			857,100 28
Public buildings.			
r State, War, and Navy Departments		$634,187 50	
uilding, Washington, D. C		40,064 79	
Carried forward		674,252 29	16,933,448 78

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward	$674,252 29	$16,933
Post-office and subtreasury, Boston, Mass	265,497 25	
court-house, New York	273,847 76	
Indianapolis, Ind	7,958 20	
Omaha, Nebr	14,013 09	
Columbia, S. C	30,963 20	
Little Rock, Ark	249 75	
Raleigh, N. C	117,779 22	
Utica, N. Y	165 93	
Philadelphia, Pa	527,422 28	
Atlanta, Ga	25,896 85	
Covington, Ky	35,384 71	
Lincoln, Nebr	14,230 16	
at Dover, Del	20,356 40	
Parkersburgh, W. Va	50,192 47	
Jersey City, N. J	71,311 05	
General Post-Office building, Washington, D. C	106,683 86	
Branch mint building, San Francisco, Cal	88,869 14	
Subtreasury building, San Francisco, Cal	40,708 65	
Post-office and court-house, Grand Rapids, Mich	5,712 90	
Trenton, N. J	89,790 27	
at Harrisburgh, Pa	28 41	
Assay-office building, Helena, Mont	29,651 37	
Post-office and court-house, Topeka, Kans	10,000 00	
Total expenditures public buildings		2,500,9

Treasury miscellaneous.

Expenses of national currency	$309,866 38	
Refunding national debt	708,353 15	
Suppressing counterfeiting and fraud	113,595 26	
Collecting mining-statistics	6,500 00	
Vaults, safes, and locks for public buildings	86,335 53	
Plans for public buildings	4,999 15	
Expenses of inquiry respecting food-fishes	5,154 57	
Illustrations for report on food-fishes	916 42	
Propagation of food-fishes	44,000 00	
Defending claims for cotton seized	1,016 50	
Salaries steamboat-inspection service	175,294 00	
Contingent expenses steamboat-inspection service	46,860 82	
Inquiry into cause of steamboat explosions	22,000 00	
Outstanding liabilities	3,703 93	
Refunding to national banking associations excess of duty	952 88	
Judgments of court of Alabama claims	6,641,287 26	
Building for Women's Christian Association	21,116 80	
Repayment for lands sold for direct taxes	12,450 00	
Return of proceeds of captured and abandoned property	1,026,636 61	
Collection of captured and abandoned property, records, and evidence respecting same	6,549 74	
Refunding taxes illegally collected	57 08	
Examination of rebel archives and record of captured and abandoned property	5,421 76	
Plans and specifications for a public building at Auburn, N. Y	866 25	
Purchase and management of Louisville and Portland Canal	408,160 00	
Trust-fund interest for support of schools in South Carolina	2,887 60	
Constitutional convention for admission of Colorado	15,000 00	
Furniture for building for State, War, and Navy Departments	46,730 17	
International Exhibition 1876, commission food-fishes	7,300 00	
International Exhibition 1876, contingent expenses	17,000 00	
International Exhibition 1876, building-fund	111,400 00	
Centennial Celebration and International Exhibition of 1876	1,250,000 00	
Refunding proceeds of cotton seized	21,644 36	
Refunding moneys for lands redeemed	223 97	
Medals to J. S. Crandall and others	1,425 25	
Payments to Robert B. Lacy, late captain and assistant quartermaster volunteers	1,043 91	
Payment to C. Morgan for general average on ship Alabama	3,000 00	
Publishing historical documents relating to early French discoveries in the Northwest and on the Mississippi	10,000 00	
Payment to the New York Tribune for advertising	839 10	
Relief of First National Bank, Saint Albans, Vt	28,650 00	
Relief of Terre Haute and Indianapolis Railroad Company	7,543 75	
Relief of Allegheny Valley Railroad Company	7,232 75	
Penitentiary building, Deer Lodge, Mont	1,197 75	
Penitentiary building, Steilacoom, Wash	474 20	
Court-house, Washington, D. C	3,000 00	
International Exhibition, 1876, interior	71,296 50	
International Exhibition, 1876, Smithsonian Institution	54,948 83	
Expenses Smithsonian Institution	39,060 00	
Carried forward	11,353,992 19	19,434,4

ral account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward		$19,434,413 99
xpenses Southern Claims Commission	$50,800 00	
expenditures Treasury miscellaneous		11,404,792 19
War Department.		
ce of Secretary of War	$90,849 59	
expenses office of Secretary of War	11,999 28	
ce of Adjutant-General	320,165 23	
expenses office of Adjutant-General	7,982 65	
ce of Quartermaster-General	174,929 35	
expenses office of Quartermaster-General	7,000 00	
ce of Commissary-General	37,549 43	
expenses office of Commissary-General	8,000 00	
ce of Surgeon-General	202,097 20	
expenses office of Surgeon-General	7,000 00	
ce of Paymaster-General	77,690 33	
expenses office of Paymaster-General	4,000 00	
ce of Chief of Engineers	30,800 00	
expenses office of Chief of Engineers	3,000 00	
ce of Chief of Ordnance	26,979 45	
expenses office of Chief of Ordnance	2,000 00	
reau of Military Justice	13,817 17	
expenses Bureau of Military Justice	500 00	
nal-Office	4,408 04	
ce of Inspector-General	2,590 54	
erintendent, &c., War Department building	5,970 00	
expenses War Department building	8,000 00	
erintendent, &c., building corner Seventeenth and F streets	4,300 00	
expenses building corner Seventeenth and F streets	9,661 20	
erintendent, &c., building corner Fifteenth and F streets	5,290 00	
expenses building corner Fifteenth and F streets	12,062 63	
mployés public buildings and grounds, under Chief Engineer	50,328 00	
xpenses public buildings and grounds, under Chief Engineer	2,000 00	
l, &c., Executive Mansion	30,000 00	
t and care of public grounds	119,250 00	
c., Capitol, Executive Mansion, &c	56,000 00	
Aqueduct	18,000 00	
treatment of transient paupers	1,250 00	
ater-pipes and fire-plugs	10,000 00	
perintendent building corner Fifteenth and G streets	69 17	
perintendent building on Tenth street	329 50	
r Department	71,460 21	
alley west end of building corner Seventeenth and F streets	900 00	
equestrian statue of Major-General J. McPherson	25,000 00	
l Exhibition 1876, War Department	86,000 00	
expenditures War Department		1,549,228 97
Navy Department.		
ce of Secretary of Navy	$35,620 00	
expenses office of Secretary of Navy	5,000 00	
reau of Yards and Docks	12,760 00	
expenses, Bureau of Yards and Docks	1,800 00	
reau of Equipment and Recruiting	11,160 00	
expenses Bureau of Equipment and Recruiting	850 00	
reau of Navigation	6,360 00	
expenses Bureau of Navigation	800 00	
reau of Ordnance	9,560 00	
expenses Bureau of Ordnance	800 00	
reau of Construction and Repair	12,960 00	
expenses Bureau of Construction and Repair	800 00	
reau of Steam-Engineering	7,760 00	
expenses Bureau of Steam-Engineering	1,000 00	
reau of Provisions and Clothing	14,760 00	
expenses Bureau of Provisions and Clothing	800 00	
reau of Medicine and Surgery	4,960 00	
expenses Bureau of Medicine and Surgery	400 00	
erintendent, &c., Navy Departme t building	5,290 00	
expenses Navy Department building	7,000 00	
y Department	18,042 71	
l Exhibition, Navy Department	44,503 00	
expenditures Navy Department		203,785 71
Post-Office Department.		
t-Office Department	$469,856 76	
xpenses Post-Office Department	53,500 00	
a postal revenues	4,517,540 36	
Carried forward	5,040,897 12	32,592,220 88

General account of the receipts and expenditures, &c.—Continu

BY EXPENDITURES.

Brought forward	$5,040,897 12	$32,
Steamship service between San Francisco, Japan and China	500,000 00	
Steamship service between United States and Brazil	75,000 00	
Postage Post-Office Department	770,255 50	
International Exhibition, Post-Office Department	4,900 00	
Total expenditures Post-Office Department		6,
Department of Agriculture.		
Salaries Department of Agriculture	$77,115 71	
Collecting agricultural statistics	13,200 76	
Purchase and distribution of valuable seeds	68,119 83	
Museum, Department of Agriculture	3,000 00	
Furniture, cases, and repairs, Department of Agriculture	3,135 36	
Library, Department of Agriculture	1,087 90	
Laboratory, Department of Agriculture	1,400 00	
Experimental Garden, Department of Agriculture	8,500 00	
Contingent expenses Department of Agriculture	12,772 61	
Improvement of grounds, Department of Agriculture	12,294 06	
Postage Department of Agriculture	4,533 00	
Publishing report of Commissioner of Agriculture	2,861 91	
International Exhibition, Department of Agriculture	32,500 00	
Total expenditures Department of Agriculture		
Department of Justice.		
Salaries Department of Justice	$105,147 55	
Rent of building, Department of Justice	14,000 00	
Contingent expenses Department of Justice	14,354 45	
Salary warden of jail District of Columbia	2,000 00	
Prosecution of crimes	19,712 49	
Defending suits and claims for seizure of captured and abandoned property	39,131 98	
Prosecution and collection of claims	2,581 60	
Fees of supervisors of election	122,189 03	
Current expenses Reform School	9,833 47	
Postage Department of Justice	2,899 00	
Publishing violations of intercourse acts and frauds	3,767 17	
Salaries of Metropolitan police, Washington, D. C	205,233 61	
Cost adjudged against Eastern bands of Cherokees	4,983 25	
Expenses and fees of United States marshals Territory of Utah	3,415 00	
	549,248 60	
From which deduct the following repayment where there is no expenditure:		
Defending claims under convention with Mexico	425 00	
Total expenditures Department of Justice		
Judicial.		
Salaries of justices, &c., Supreme Court	$98,000 00	
Salaries of circuit judges	53,217 35	
Salaries of district judges	179,266 49	
Salaries of district attorneys	18,888 89	
Salaries of district marshals	11,263 39	
Salaries of justices and judges supreme court of the District of Columbia	20,500 00	
Expenses of United States courts	2,969,515 72	
Support of convicts	8,472 34	
Total judicial expenditures		3,3
Customs-service.		
Collecting revenue from customs	$6,704,858 09	
Unclaimed merchandise	1,094 58	
Compensation of persons employed in insurrectionary States	638 15	
Refunding moneys erroneously received and covered into the Treasury	42 49	
Repayment to importers excess of deposits	1,919,080 93	
Debentures and other charges	12,038 53	
Debentures or drawbacks, bounties or allowances	3,845,401 90	
Refunding duties on goods destroyed	2 40	
Depot for thirteenth district	1,000 00	
Repairing the tender-hose	16,266 25	
Expenses of revenue-cutter service	839,758 87	
Construction of steam revenue vessels for Pacific coast	58,076 98	
Furniture and repair of same for public buildings	170,643 98	
Fuel, lights, and water for public buildings	393,804 22	
Pay of custodians and janitors	92,461 14	
Carried forward	14,055,168 51	43,1

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward		$14,055,168 51	$43,151,742 40
Compensation in lieu of moieties		60,448 38	
Repairs and preservation of public buildings		207,553 66	
Light-ship for general service		2,209 12	
Heating apparatus for public buildings		201,625 16	
Salaries and traveling expenses of agents at seal-fisheries in Alaska		2,752 68	
Steam-tender for seventh district		37,000 00	
Expenses of admission of foreign goods to the Centennial Exhibition at Philadelphia		28,751 87	
		14,595,509 38	
Repayment beyond expenditures:			
Building or purchase of such vessels as may be required for revenue-service		11,788 44	
Net expenditures customs-service, regular appropriations		14,583,720 94	
Transfer-accounts, fifth section, act March 3, 1875:			
Expenses revenue-cutter service	$3,153 81		
Repairs and preservation of public buildings	13 86		
	3,167 67		
Repayments beyond expenditures:			
Collecting revenue from customs	$2,627 75		
Heating apparatus in public buildings	3 04		
	2,630 79		
		536 88	
Net expenditures of customs-service, including transfer-account			14,584,257 82
Marine-hospital service.			
Marine-hospital service		$439,151 13	
Marine hospital San Francisco		6,582 66	
		$445,733 79	
Repayment beyond expenditures:			
Marine hospital Pittsburgh, Pa		7,065 24	
Net expenditures marine-hospital service			438,668 55
Public buildings.			
Custom-house and post-office, Rockland, Me		$2,578 21	
Fall River, Mass		46,653 99	
Newport, R. I		10,185 06	
Hartford, Conn		67,615 39	
New Haven, Conn		18,646 20	
Albany, N. Y		23,348 92	
Custom-house, Charleston, S. C		68,882 25	
New Orleans, La		115,935 85	
Custom-house and post-office, Cincinnati, Ohio		949,956 95	
Custom-house and subtreasury, Chicago, Ill		302,252 10	
Custom-house, Louisville, Ky		12,500 00	
Custom-house and post-office, Nashville, Tenn		17,426 08	
Custom-house, Knoxville, Tenn		26 35	
Custom-house and post-office, Memphis, Tenn		290 40	
Custom-house and post-office, Port Huron, Mich		71,225 39	
Custom-house and post-office, Evansville, Ind		44,444 58	
Custom-house and post-office, Saint Louis, Mo		473,186 78	
Appraisers' stores, San Francisco, Cal		186,816 72	
Custom-house, Portland Oreg		11,232 57	
		2,423,203 79	
Repayment beyond expenditures:			
Custom-house, Saint Paul, Minn		379 36	
Net expenditures public buildings			2,422,824 43
Light-House Establishment.			
Avery Rock light-station		$6,690 48	
Egg Rock light-station		6,690 49	
Segun light-station		2,000 00	
Fog-signals on light-ship, Vineyard Sound		10,000 00	
Bullock's Point Shoals light-station		5,000 00	
Fuller's Rock and Sassafras Point light-station		500 00	
Race Rock light-station, Connecticut		22,000 00	
Southwest Ledge light-station		11,118 72	
Hart's Island light-station, Long Island, N. Y		20,000 00	
Thirty-mile Point light-station, New York		14,500 00	
Sandy Hook light-station, New York		4,000 00	
Strafford Shoals light-station		55,075 00	
Dunkirk light-station, New York		12,200 00	
Wreck of the Scotland light-ship, New York Harbor		5,090 00	
Carried forward		174,864 69	60,597,493 20

General account of the receipts and expenditures, &c.—Continue

BY EXPENDITURES.

Brought forward		$174,864 69	$60,50
Schuylkill River light-station		11,786 11	
Bulkhead Shoals light-station, Delaware		10,000 00	
Ship John light-station, Delaware		18,619 20	
Cross Ledge Shoal light-station, Delaware		35,528 78	
Cape Henlopen fog-signal, Delaware		12,000 00	
Liston's Tree light-station, Delaware		10,000 00	
Craighill Channel light-station, Chesapeake Bay, Maryland		1,755 75	
Thomas' Point Shoals light-station		24,705 65	
Day-beacons, Potomac River		6,000 00	
Winter-Quarter Shoals light-station		950 00	
Mathias Point light-station		15,000 00	
Jordan's Point light-station		500 00	
Currituck Beach light-station		35,000 00	
Hunting Island light-station, South Carolina		12,500 00	
Morris Island light-station		69,692 54	
Florida Reef beacons, Florida		1,500 00	
Sandy Key light-stations		15,000 00	
Fowley Rock light-station		32,000 00	
Dry Tortugas light-station		5,000 00	
Repairs of iron light-station		11,000 00	
Calcasieu light-station, Louisiana		5,500 00	
Head of passes light-station, Mississippi River, Louisiana		3,500 00	
Tchefuncti River light-station		3,500 00	
Ashtabula light-station, Ohio		2,400 00	
Conneaut light-station, Ohio		500 00	
Grand River light-station, Ohio		800 00	
Sandusky Bay light-station, Ohio		11,900 00	
Chicago light-station, Illinois		1,200 00	
Detroit depot, Michigan		5,000 00	
Pier-head beacon-lights on the lakes, Michigan		12,400 00	
Skillagalee light-station, Lake Superior, Michigan		5,000 00	
Eagle Harbor light-station, Lake Superior, Michigan		5,000 00	
Tawas light-station, Michigan		5,000 00	
Saginaw River light-station, Michigan		15,000 00	
Light-house at White River, Michigan		10,000 00	
South Manito light-station, Bertram Bay, Michigan		2,500 00	
Windmill Point light-station, Michigan		15,000 00	
Yerba Buena Island light-station, California		5,000 00	
Piedras Blancas light-station, California		15,000 00	
Columbia River light-station, Oregon		1,816 74	
Preserving life and property from shipwrecked vessels, contingent expenses		267 79	
Supplies of light-houses		396,321 41	
Repairs and incidental expenses of light-houses		304,403 65	
Salaries of keepers of light-houses		540,401 93	
Expenses of light-vessels		251,447 26	
Expenses of buoyage		361,106 48	
Expenses of fog-signals		49,305 33	
Inspecting lights		2,929 36	
Commissions to superintendents		267 48	
Lighting and buoyage of the Mississippi, Ohio, and Missouri Rivers		113,935 00	
Life-saving service		148,720 66	
Life-saving service, contingent		27,521 41	
Establishment of new life-saving stations		60,716 88	
Establishment of new life-saving stations, coast of United States		562 00	
Establishment of new life-saving stations, Long Island Sound		167 06	
Establishment of new life-saving stations, New Jersey		654 50	
Metric standard of weights and measures		7,598 52	
		2,895,748 18	
Repayments beyond expenditures:			
Point Montara light-station, California	$1 73		
Point Fermin light-station, California	11 14		
San Pablo Straits light-station, California	2,513 50		
Hueneme Point light-station, California	8 25		
Preserving life and property from shipwrecked vessels	216 39		
Re-establishing lights on southern coast	185 74		
		2,936 75	
Net expenditures customs-service regular appropriations		2,892,811 43	
Transfer-account—repayment beyond expenditures:			
Salaries keepers of light-houses		536 88	
Net expenditures Light-House Establishment, including transfer-account			
Relief-account:			
Relief of Jacob Parmenter, Plattsburgh, New York		$684 10	
Relief of Charles E. Hovey		9,000 00	
Total expenditures relief-account			
Carried forward			

neral account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward		$63, 499, 451 85
Interior Department.		
e of the Secretary:		
office of Secretary of the Interior	$69, 777 58	
nt expenses office of Secretary of the Interior	16, 468 70	
of watchmen Department of the Interior	21, 358 92	
hts, &c., Department of the Interior	20, 000 00	
of building, Department of the Interior	85, 000 00	
rooms for Pension-Office, &c	25, 000 00	
r. &c, congressional documents	7, 500 00	
building	2, 250 00	
	102, 147 11	
of secretary to sign land-patents	1, 500 00	
r Interior Department	1, 924 75	
otal expenditures office of Secretary of the Interior		352, 927 06
neral Land-Office:		
s General Land-Office	266, 962 41	
gent expenses General Land-Office	30, 000 00	
otal expenses General Land-Office		296, 962 41
mmissioner of Indian Affairs:		
s office of Commissioner of Indian Affairs	69, 870 23	
gent expenses office of Commissioner of Indian Affairs	8, 000 00	
otal expenditures office of Commissioner of Indian Affairs		77, 870 23
mmissioner of Pensions:		
s office of Commissioner of Pensions	468, 577 80	
gent expenses office of Commissioner of Pensions	73, 798 88	
otal expenditures office of Commissioner of Pensions		542, 376 68
mmissioner of Patents:		
s office of Commissioner of Patents	436, 560 53	
gent expenses office of Commissioner of Patents	80, 000 00	
of drawings office of Commissioner of Patents	99, 997 75	
or Patent-Office Official Gazette	39, 999 25	
ithographing office of Commissioner of Patents	39, 999 88	
s of drawings	34, 996 10	
otal expenditures office of Commissioner of Patents		731, 553 51
mmissioner of Education:		
office of Commissioner of Education	18, 351 00	
ent expenses office of Commissioner of Education	17, 210 00	
otal expenditures office of Commissioner of Education		35, 561 00
blic lands:		
office of surveyor-general of Arizona	7, 387 00	
ent expenses office of surveyor-general of Arizona	1, 913 25	
office of surveyor-general of California	23, 527 44	
ent expenses office of surveyor-general of California	6, 628 01	
office of surveyor-general of Colorado	9, 300 00	
nt expenses office of surveyor-general of Colorado	2, 117 43	
office of surveyor-general of Dakota	8, 609 35	
nt expenses office of surveyor-general of Dakota	2, 498 03	
office of surveyor-general of Florida	4, 592 85	
nt expenses office of surveyor-general of Florida	1, 439 79	
office of surveyor-general of Idaho	6, 702 39	
nt expenses office of surveyor-general of Idaho	2, 060 75	
office of surveyor-general of Kansas	7, 296 42	
nt expenses office of surveyor-general of Kansas	1, 582 29	
office of surveyor-general of Louisiana	5, 600 00	
nt expenses office of surveyor-general of Louisiana	1, 103 35	
office of surveyor-general of Minnesota	9, 712 90	
nt expenses office of surveyor-general of Minnesota	1, 846 55	
office of surveyor-general of Montana	8, 146 16	
nt expenses office of surveyor-general of Montana	2, 364 59	
office of surveyor-general of Nebraska and Iowa	8, 425 54	
nt expenses office of surveyor-general of Nebraska and Iowa	2, 489 08	
office of surveyor-general of Nevada	8, 376 92	
nt expenses office of surveyor-general of Nevada	4, 411 77	
office of surveyor-general of New Mexico	8, 844 97	
nt expenses office of surveyor-general of New Mexico	2, 351 63	
office of surveyor-general of Oregon	7, 931 52	
nt expenses office of surveyor-general of Oregon	1, 954 31	
office of surveyor-general of Utah	7, 700 00	
nt expenses office of surveyor-general of Utah	2, 442 38	
office of surveyor-general of Washington Territory	7, 598 90	
nt expenses office of surveyor-general of Washington Territory	1, 842 78	
Carried forward	178, 798 35	65, 536, 702 74

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward	$178,798 35	$65,536,
Salaries office of surveyor-general of Wyoming	9,380 74	
Contingent expenses office of surveyor-general of Wyoming	1,409 82	
Salary recorder of land-titles in Missouri	500 00	
Salaries and commissions of registers and receivers	373,211 66	
Contingent expenses of land-offices	54,244 83	
Expenses of depositing public moneys	3,782 80	
Depredations on public timber	4,760 92	
Repayments for lands erroneously paid	28,259 65	
Indemnity for swamp-lands	97,989 07	
Total expenditures public lands		752
Five-per-cent. fund sale public lands:		
Five-per-cent. fund sales public lands in Kansas	$3,991 94	
Five-per-cent. fund sales public lands in Oregon	1,970 91	
Five-per-cent. fund sales public lands in Michigan	1,327 18	
Five-per-cent. fund sales public lands in Nebraska	338 22	
Total expenditures five-per-cent. fund sale public lands		7
Surveying public lands:		
Surveying public lands in Arizona	$18,581 30	
California	96,460 71	
Colorado	33,927 32	
Dakota	48,206 01	
Florida	10,569 16	
Idaho	38,542 27	
Louisiana	17,128 49	
Minnesota	26,537 82	
Montana	38,979 04	
Nebraska	80,479 76	
Nevada	30,311 72	
New Mexico	32,289 68	
Oregon	82,290 56	
Utah	26,830 37	
Washington Territory	36,837 85	
Wyoming	27,265 24	
Survey of Indian reservations	269,550 41	
Geological survey of the Territories	25,000 00	
Deposits by individuals for expenses surveying public lands	114,061 04	
Examination of public surveys	5,579 73	
Survey of exterior boundaries of Indian reservations	299 20	
Illustrations for reports of geological survey	40,000 00	
Survey of lands belonging to the Cherokees of North Carolina	5,694 92	
useless military reservations	670 62	
Surveying private land-claims in California	6,731 05	
Colorado	1,816 68	
New Mexico	36 00	
Survey of the boundary between New Mexico and Arizona	27,342 27	
Total expenditures surveying public lands		1,1
Public works:		
Improving Capitol grounds	$219,999 62	
Buildings and grounds Government Hospital for the Insane	25,247 06	
Buildings Columbia Institution for the Deaf and Dumb	40,000 00	
Jail for the District of Columbia	173,492 16	
Annual repairs Capitol	54,500 00	
Stable for mail-wagons	10,000 00	
Capitol building, Olympia, Wash	5,274 35	
	$528,513 19	
Repayment beyond expenditures:		
Grounds Columbia Hospital for Women and Lying-in Asylum	05	
Net expenditures public works		
Miscellaneous.		
Current expenses Government Hospital for the Insane	$150,132 38	
Columbia Institution for the Deaf and Dumb	48,000 00	
Columbia Hospital for Women and Lying-in Asylum	23,997 69	
National Soldiers' and Sailors' Orphans' Home	10,000 00	
Preservation of collections Smithsonian Institution	32,500 00	
Expenses of Eighth Census	5,537 81	
Maps of the United States	5,862 50	
Support of Children's Hospital	5,000 00	
Support of Freedmen's Hospital	45,000 00	
National Association for Relief of Colored Women	10,000 00	
Support of transient paupers	13,750 00	
Maryland Institution for the Blind	2,850 00	
Total expenditures miscellaneous		
Carried forward		

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward			$68,319,831 57
Internal revenue.			
Stamps, paper, and dies		$481,925 32	
Punishment for violation of internal-revenue laws		86,206 00	
Expenses of assessing and collecting internal revenue		278,370 01	
Salaries and expenses of collectors of internal revenue		1,921,589 56	
Salaries and expenses of supervisors and subordinate officers of internal revenue		1,742,654 15	
Redemption of stamps		19,962 85	
Refunding taxes illegally collected		713,975 54	
Allowance or drawback		29,556 81	
Refunding moneys erroneously received and covered into the Treasury		16 73	
Repayment of taxes on distilled spirits destroyed by casualty		1,660 34	
Relief of Hibben & Co., of Chicago, Ill		3,912 16	
Total expenditures internal revenue			5,279,829 47
Total civil, miscellaneous, and foreign intercourse			73,599,661 04
INTERIOR, (INDIANS AND PENSIONS.)			
Pensions.			
Army pensions		$28,219,814 25	
Navy pensions		68,517 88	
		28,288,332 13	
Repayments beyond expenditures:			
Army pensions to invalids	$9,286 64		
Army pensions to widows and others	21,406 07		
Navy pensions to invalids	93 73		
Navy pension fund	150 00		
		30,936 44	
Net expenditures pensions, regular appropriations		28,257,395 69	
Transfer-account, fifth section act March 3, 1875:			
Army pensions to invalids	64,414 46		
Navy pensions to widows and orphans	2,413 68		
	66,828 14		
Repayments beyond expenditures:			
Army pensions to widows and others	$57,620 72		
Pensions war of 1812	9,207 42		
	66,828 14		
Net expenditures pensions, including transfer account			28,257,395 69
Salaries and allowances:			
Pay to special agents		9,375 00	
Pay to superintendents and Indian agents		98,944 71	
Pay of interpeters		30,437 23	
Pay of clerk to Central superintendency		3,400 00	
Pay of clerk to Northern superintendency		866 29	
		143,023 23	
Repayments beyond expenditures:			
Pay to subagents		19 88	
Net expenditures salaries and allowances, regular appropriations		143,003 35	
Transfer-account, fifth section act of March 3, 1875:			
Pay of superintendents and agents	3,901 32		
Pay of interpeters	529 89		
	4,431 21		
Repayments beyond expenditures:			
Pay of temporary clerks to superintendents	226 15		
		4,205 06	
Net expenditures, salaries and allowances, including transfer-account			147,208 41
Fulfilling treaties with—			
Apaches, Kiowas, and Comanches		$51,805 92	
Assiniaboines		24,288 44	
Blackfeet, Bloods, and Piegans		49,176 14	
Calapooias, Molallas, and Clackamas, of Willamette Valley		1,714 14	
Cheyennes and Arapahoes		41,854 70	
Chickasaws		3,000 00	
Chippewas, Boise Forte band		15,980 82	
Chippewas of Lake Superior		17,735 45	
Carried forward		205,555 61	28,404,604 10

General account of the receipts and expenditures, &c.—Continu

BY EXPENDITURES.

Brought forward	$178,798 35	$65,
Salaries office of surveyor-general of Wyoming	9,380 74	
Contingent expenses office of surveyor-general of Wyoming	1,409 82	
Salary recorder of land-titles in Missouri	500 00	
Salaries and commissions of registers and receivers	373,211 66	
Contingent expenses of land-offices	54,244 83	
Expenses of depositing public moneys	3,782 80	
Depredations on public timber	4,760 92	
Repayments for lands erroneously paid	28,259 65	
Indemnity for swamp-lands	97,989 07	
Total expenditures public lands		7,
Five-per-cent. fund sale public lands:		
Five-per-cent. fund sales public lands in Kansas	$3,991 94	
Five-per-cent. fund sales public lands in Oregon	1,970 91	
Five-per-cent. fund sales public lands in Michigan	1,327 18	
Five-per-cent. fund sales public lands in Nebraska	338 23	
Total expenditures five-per-cent. fund sale public lands		
Surveying public lands:		
Surveying public lands in Arizona	$18,581 30	
California	96,460 71	
Colorado	33,927 32	
Dakota	48,206 01	
Florida	10,569 16	
Idaho	38,542 27	
Louisiana	17,128 49	
Minnesota	26,537 82	
Montana	38,979 04	
Nebraska	80,479 76	
Nevada	30,311 72	
New Mexico	32,289 68	
Oregon	82,290 56	
Utah	26,830 37	
Washington Territory	36,837 85	
Wyoming	27,265 24	
Survey of Indian reservations	269,550 41	
Geological survey of the Territories	25,000 00	
Deposits by individuals for expenses surveying public lands	114,061 04	
Examination of public surveys	5,579 73	
Survey of exterior boundaries of Indian reservations	299 20	
Illustrations for reports of geological survey	40,000 00	
Survey of lands belonging to the Cherokees of North Carolina	5,694 92	
useless military reservations	670 62	
Surveying private land-claims in California	6,731 05	
Colorado	1,816 68	
New Mexico	36 00	
Survey of the boundary between New Mexico and Arizona	27,342 27	
Total expenditures surveying public lands		1,1
Public works:		
Improving Capitol grounds	$219,999 62	
Buildings and grounds Government Hospital for the Insane	25,247 06	
Buildings Columbia Institution for the Deaf and Dumb	40,000 00	
Jail for the District of Columbia	173,492 16	
Annual repairs Capitol	54,500 00	
Stable for mail-wagons	10,000 00	
Capitol building, Olympia, Wash	5,274 35	
	$522,513 19	
Repayment beyond expenditures:		
Grounds Columbia Hospital for Women and Lying-in Asylum	05	
Net expenditures public works		5
Miscellaneous.		
Current expenses Government Hospital for the Insane	$150,132 38	
Columbia Institution for the Deaf and Dumb	48,000 00	
Columbia Hospital for Women and Lying-in Asylum	23,997 69	
National Soldiers' and Sailors' Orphans' Home	10,000 00	
Preservation of collections Smithsonian Institution	32,500 00	
Expenses of Eighth Census	5,537 81	
Maps of the United States	5,862 50	
Support of Children's Hospital	5,000 00	
Support of Freedmen's Hospital	45,000 00	
National Association for Relief of Colored Women	10,000 00	
Support of transient paupers	13,750 00	
Maryland Institution for the Blind	2,850 00	
Total expenditures miscellaneous		
Carried forward		68,

ral account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward			$68,319,831 57
Internal revenue.			
er, and dies		$481,925 32	
for violation of internal-revenue laws		86,206 00	
assessing and collecting internal revenue		278,370 01	
expenses of collectors of internal revenue		1,921,589 56	
expenses of supervisors and subordinate officers of internal		1,742,654 15	
of stamps		19,962 85	
axes illegally collected		713,975 54	
r drawback		29,556 81	
oneys erroneously received and covered into the Treasury		16 73	
of taxes on distilled spirits destroyed by casualty		1,660 34	
ben & Co., of Chicago, Ill		3,912 16	
xpenditures internal revenue			5,279,829 47
ivil, miscellaneous, and foreign intercourse			73,599,661 04
INTERIOR, (INDIANS AND PENSIONS.)			
Pensions.			
ns		$28,219,814 25	
us		68,517 88	
		28,288,332 13	
nts beyond expenditures:			
ns to invalids	$9,286 64		
ns to widows and others	21,406 07		
is to invalids	93 73		
a fund	150 00		
		30,936 44	
penditures pensions, regular appropriations		28,257,395 69	
account, fifth section act March 3, 1875:			
ns to invalids	64,414 46		
is to widows and orphans	2,413 68		
	66,828 14		
nts beyond expenditures:			
ns to widows and others	$57,620 72		
of 1812	9,207 42		
	66,828 14		
penditures pensions, including transfer account			28,257,395 69
nd allowances:			
l agents		9,375 00	
ntendents and Indian agents		98,944 71	
eters		30,437 23	
to Central superintendency		3,400 00	
o Northern superintendency		866 29	
		143,023 23	
nts beyond expenditures:			
nts		19 88	
enditures salaries and allowances, regular appropriations		143,003 35	
account, fifth section act of March 3, 1875:			
ntendents and agents	3,901 32		
eters	529 89		
	4,431 21		
nts beyond expenditures:			
rary clerks to superintendents	226 15		
		4,205 06	
enditures, salaries and allowances, including transfer account			147,208 41
treaties with—			
was, and Comanches		$51,805 92	
		24,288 44	
ods, and Piegans		49,176 14	
olallas, and Clackamas, of Willamette Valley		1,714 14	
d Arapahoes		41,854 70	
		3,000 00	
oise Forte band		15,980 82	
Lake Superior		17,735 45	
Carried forward		205,555 61	28,404,604 10

General account of the receipts and expenditures, &c.—Continued

BY EXPENDITURES.

Brought forward			$205,555 61	$28 40
Chippewas of the Mississippi			46,829 90	
Chippewas of the Mississippi and Pillager and Lake Winnebagoshish bands of Chippewas			25,379 39	
Chippewas of Red Lake and Pembina tribe of Chippewas			34,793 91	
Chippewas of Saginaw, Swan Creek, and Black River			2,200 00	
Choctaws			29,733 79	
Confederated tribes and bands in Middle Oregon			7,433 33	
Creeks			72,661 51	
Crows			148,756 87	
D'Wamish and other allied tribes in Washington			11,950 00	
Flatheads and other confederated tribes			18,305 07	
Gros Ventres			24,549 36	
Iowas			2,875 00	
Kansas			9,000 00	
Kickapoos			17,623 93	
Klamaths and Modocs			17,141 75	
Makahs			8,638 85	
Menomonees			13,482 55	
Mixed Shoshones, Bannacks, and Sheepeaters			20,498 50	
Miamies of Eel River			1,099 90	
Miamies of Indiana			11,275 21	
Molels			1,500 00	
Navajoes			62,207 76	
Nez Percés			24,659 38	
Northern Cheyennes and Arapahoes			72,882 19	
Omahas			25,101 61	
Osages			18,943 00	
Ottoes and Missourias			9,000 00	
Pawnees			58,924 33	
Poncas			17,578 15	
Pottawatomies			20,647 65	
Pottawatomies of Huron			400 00	
Quapaws			2,060 00	
Quinaielts and Quillehutes			7,493 94	
River Crows			20,309 20	
Sacs and Foxes of the Mississippi			50,792 08	
Sacs and Foxes of the Missouri			7,869 17	
Seminoles			28,500 00	
Senecas			2,660 00	
Senecas of New York			11,902 50	
Senecas and Shawnees			2,060 00	
Shawnees			5,000 00	
Shoshones, Eastern, Western, Northwestern, and Goship bands			22,897 23	
Shoshones and Bannacks			67,021 67	
Six Nations of New York			5,565 70	
Sioux of different tribes, including Santee Sioux in Nebraska			1,751,131 03	
Sioux, Yankton tribe			37,590 21	
Sisseton, Wohpeton, and Santee Sioux of Lake Traverse and Devil's Lake			81,367 40	
S'Klallams			9,200 00	
Snakes, Wohlpapee tribe			1,200 00	
Tabequache, Muache, Capote, Weeminuche, Yampa, Grand River, and Uintah bands of Utes			74,910 58	
Utahs, Tabequache band			3,080 20	
Walla Walla, Cayuse, and Umatilla tribes			12,561 42	
Winnebagoes			41,898 08	
Yakamas			22,400 00	
			3,310,398 91	
Repayments beyond expenditures:				
Arickarees, Gros Ventres, and Mandans		$492 09		
Miamies of Kansas		967 56		
Nisqually, Puyallup, and other tribes and bands		442 54		
Rogue Rivers		314 35		
Senecas, Shawnees, Quapaws, Peorias, Ottawas, Wyandottes, and others		73 23		
Sioux of Dakota		1,151 40		
			3,441 1	
Net expenditures fulfilling treaties, regular appropriations			3,306,957	
Transfer-account, fifth section act March 3, 1875:				
Osages		$5,195 36		
Umpquas and Calapooias of Umpqua Valley, Oregon		3,862 91		
		9,058 27		
Repayments beyond expenditures:				
Delawares	$1,832 18			
D'Wamish and other allied tribes in Washington	695 46			
Quapaws	176 77			
Quinaielts and Quillehutes	266 91			
Seminoles	1,813 14			
Carried forward	4,784 46	9,058 27	3,306	

ral account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES

Brought forward	$4,784 46	$9,058 27	$3,306,957 74	$28,404,604 10
	322 00			
Shawnees	384 97			
	602 76			
	229 06			
Muache, Capote, Weeminuche, and River, and Uintah bands of Utes	461 00			
	5,550 01			
with tribes having no treaty	3,787 01			
		16,121 27		
			7,063 00	
penditures, fulfilling treaties, including transfer-account				3,299,894 74
g treaties with—(proceeds of lands.)				
(proceeds of lands)			$273 50	
Kansas, (proceeds of lands)			413 56	
eeds of trust-lands)			350,400 92	
es, (proceeds of lands)			3,473 42	
, (proceeds of lands)			1,402 64	
			555,964 04	
nts beyond expenditures:				
s, (proceeds of lands)			6 41	
penditures fulfilling treaties, proceeds of lands				355,957 63
nd interest due:				
lum-fund			$4,664 53	
tional fund			63,514 67	
ool-fund			35,445 48	
han-fund			16,987 54	
competents			100 00	
ational fund			79,749 79	
d Christian Indians			2,974 90	
eral fund			27,208 33	
ool-fund			2,633 39	
ns			4,384 01	
neral fund			28,176 55	
			12,277 36	
Peorias, Weas, and Piankeshaws			7,399 60	
eneral fund			7,322 45	
			7,819 54	
s			2,505 75	
es, education			3,350 00	
es, general fund			12,000 00	
es, mills			1,002 80	
es of the Missouri			1,530 85	
es of the Mississippi			1,642 67	
			2,329 66	
awanda band			6,096 66	
Shawnees			982 73	
			647 77	
wnees			805 62	
s, (trust-funds)			405 65	
Cherokee Indians on lands sold to Osages			37,758 67	
Osage Indians on avails of diminished-reserve lands in 73 and prior years			42,110 51	
Tabequache, Muache, &c., bands of Utes			436 69	
consolidated fund			10,101 20	
			424,365 37	
nts beyond expenditures:				
ols		$16 85		
Peorias, Weas, and Piankeshaws, (school-fund)		7,787 89		
			7,804 74	
penditures trust-fund, regular appropriations			416,560 63	
ccount, fifth section act March 3, 1875:				
ment beyond expenditure:				
han reservation			1,561 00	
penditures trust-fund interest, including transfer-account				414,999 63
nd stocks redeemed due—				
ational fund			$21 84	
Chippewas			62,988 00	
penditures trust-fund stocks redeemed				63,009 84
nd bonds, proceeds of sale of:				
ational			$568 25	
Blanchard's Fork and Roche de Bœuf			2,000 00	
penditures trust-fund bonds sales				2,568 25
Carried forward				32,541,034 19

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward			32,541,031
Incidental expenditures Indian service in—			
Arizona		$45,449 92	
California		53,619 77	
Colorado		2,465 21	
Dakota		15,509 96	
Idaho		7,170 95	
Montana		19,118 00	
Nevada		37,424 87	
New Mexico		35,672 76	
Oregon		42,197 61	
Utah		17,721 05	
Washington		23,040 55	
Wyoming		1,907 83	
Central Superintendency		3,613 33	
Northern Superintendency		1,197 50	
		306,109 31	
Repayments beyond expenditures:			
Oregon and Washington		101 14	
Net expenditures incidental expenses Indian service, regular appropriation		306,008 17	
Transfer-account, fifth section act March 3, 1875:			
Colorado	$461 00		
Repayments beyond expenditures:			
Arizona	$1,501 80		
Idaho	1,058 06		
Montana	383 63		
Nevada	250 00		
Oregon	651 65		
	3,845 14		
		3,384 14	
Net expenditures incidental expenses Indian service, including transfer-account			302,624 03
General and miscellaneous expenditures:			
Contingencies, Indian Department		26,065 36	
Civilization fund		3,098 67	
Civilization and subsistence of Indians on the Malheur reservation		38,310 74	
Presents and provisions to Indians		606 08	
Vaccination of Indians		1,123 60	
Buildings at agencies and repairs		9,409 22	
Expenses of Indian commissioners		14,056 46	
of Indian delegations visiting Washington in 1870		77 00	
of a general council of Indians in the Indian Territory		2,960 00	
Maintaining peace among and with various tribes and bands of Indians		4 04	
Support of schools not otherwise provided for		5,215 99	
Presents to the Sioux of Red Cloud and Western agencies, 1875		25,000 00	
Purchase of clothing, cattle, food, farms, &c., Indians in California		1,201 09	
Pay of Indian inspectors		10,607 14	
Traveling-expenses of Indian inspectors		4,822 05	
Subsisting Sioux Indians at Red Cloud and Whetstone agencies, 1874		6,989 48	
Subsistence of Kansas Indians, (re-imbursable.) 1876		19,862 00	
Settlement, subsistence, and support of Modocs in Indian Territory		10,000 00	
School-building for the Sac and Fox agency in Iowa		1,200 00	
Payment to North Carolina Cherokees		10,273 36	
Support, education, and civilization of captive Indians		51,460 85	
Payment to Pawnees for lands excluded from reservations		6,000 00	
Support of schools for Otoes and Missourias		6,000 00	
Support of schools for Sacs and Foxes in Iowa		600 00	
Salary of Ouray, head chief of the Ute Nation		1,000 00	
Statistics and historical data respecting Indians of the United States		3,500 00	
Expenses of Black Hills commission		5,215 88	
		264,664 01	
Repayments beyond expenditures:			
Civilization of Indians in Central Superintendency	$2,500 19		
Presents to Indians	100 00		
Provisions for Indians	126 74		
Amount unaccounted for belonging to Utes in hands of W. W. Dennison, late agent	1,493 48		
Negotiating treaty with Sioux of Upper Missouri	25 67		
	4,246 08		
Net expenditures, general and miscellaneous, regular appropriations		260,417 93	
Carried forward		260,417 93	32,843,652 96

al account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward			$260,417 93	$32,843,658 22
ıccount, fifth section act March 3, 1875:				
ınd		$317 72		
ıdians		66 29		
Indians		389 79		
ndian delegations visiting Washington in 1870.		722 27		
		1,496 07		
ıts beyond expenditures:				
ı Indian Department	$901 10			
ıgencies and repairs	627 16			
peace among and with various ands of Indians	2,393 53			
		3,921 79		
			2,425 72	
›enditures, general and miscellaneous expenses, includ- ansfer-account				257,992 21
settlement, subsistence, and support of Indians:				
d supporting the Wichitas and other affiliated bands			$39,304 51	
l subsisting the Apaches of Arizona and New Mexico			537,312 34	
tray bands of Winnebagoes and Pottawatomies in Wis-			497 65	
bsistence, and support of Shoshones, Bannacks, and other ıho and Southeastern Oregon			13,095 38	
f the Arapahoes, Cheyennes, Apaches, Kiowas, Coman- ichitas			189,429 05	
ınd civilization of the Arickarees, Gros Ventres, and			80,951 29	
ınd civilization of the Arickarees, Gros Ventres, and Fort Berthold agency, Dakota			1,060 91	
ivilization of the Teton Sioux			596 38	
latheads removed to Jocko reservation			5,000 00	
enses of commisaion to appraise Round Valley Indian			166 50	
ivilization of Sioux at Fort Peck agency			95,120 69	
awnee Indians			115,442 51	
nd subsistence of Indians at Central Superintendency			9,013 25	
			1,086,990 46	
ıts beyond expenditures:				
l subsisting roving bands of Kickapoos and ıs on border of Texas and Mexico		$1,954 63		
subsistence of Indians in Oregon and Wash-		661 81		
nd clothing of Sisseton, Wahpeton, Meda- ınd Wahpakoota Sioux		1,425 18		
			4,041 62	
enditures, removal, &c., of Indians, regular appropriations			1,082,948 84	
ıccount, fifth section act March 3, 1875:				
ıe Flathead Indians		$3 60		
subsistence of Indians in Oregon and Wash-		10,512 25		
attle		1 98		
		10,517 83		
ıt beyond expenditures:				
d subsisting the Apaches of Arizona and ›		623 05		
			9,894 78	
›enditures, removal, &c., of Indians, including transfer- ıt				1,092,843 62
mprovements, and proceeds of reservations:				
tlers on Round Valley Indian reservation, in restored to public lands)		$975 22		
ioux reservations in Minnesota and Dakota		23,536 89		
ian reservations		1,485 47		
			$25,997 58	
ıts beyond expenditures:				
sale of land in Nebraska belonging to Omaha, Pawnee, issouria, and the Sac and Fox of Missouri tribes of Indians, ble)			14 05	
enditures surveys, improvements, and proceeds of reser- ıs				25,983 53
, transportation, and delivery of annuities and provisions:				
ınuities and provisions to Indians in Minnesota, Michigan, sin			$4,000 00	
Carried forward			4,000 00	34,220,477 58

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward		$4,000 00	$34,220,477 52
Repayments beyond expenditures:			
Indians in Minnesota and Michigan	$203 15		
Pawnees, Poncas, and Yankton Sioux	721 25		
		924 40	
Net expenditures, insurance, &c., of annuities, &c., regular appropriation		3,075 60	
Transfer-account, fifth section act March 3, 1875:			
Indians in Minnesota and Michigan	$225 19		
Pawnees, Poncas, and Yankton Sioux	108 83		
		334 02	
			3,409 62
Reliefs:			
Maintenance and education of Helen and Heloise Lincoln	$250 00		
Adelaide and July Jumon	125 00		
Relief of H. A. Webster, V. B. McCollum, and A. Colloy, of Washington Territory	48 00		
Net expenditures reliefs			423 00
Total			34,224,310 92
From which deduct the following repayments:			
Roads:			
Construction of wagon-road to Fort Kearney	$56 71		
Road from Fort Kearney to eastern boundary of California	299 63		
			356 34
Total net expenditures Interior, (Indians and pensions)			34,223,953 88

MILITARY ESTABLISHMENT.

Pay Department.

Pay, mileage, and general expenses	$12,335,582 99		
Pay officers, &c., Military Academy	217,172 35		
Bounty to volunteers, their widows, &c	121,155 86		
Bounty act July 28, 1866	70,289 69		
Pay of two and three years' volunteers	107,766 85		
Collection, &c., bounty for colored soldiers	53,764 96		
		$12,905,732 70	
Repayments beyond expenditures:			
Pay in lieu of clothing officers' servants	27 06		
Pay to discharged soldiers for clothing not drawn	2 27		
Pay expenses reconstruction acts	52 87		
Subsistence of officers	835 17		
Forage for officers' horses	4 80		
Bounty to volunteers and regulars on enlistment	119 90		
		1,042 07	
Net expenditures Pay Department, regular appropriations		12,904,690 63	
Transfer-account, fifth section act March 3, 1875:			
Pay in lieu of clothing officers' servants	$6,073 12		
Subsistence officers, &c., Military Academy	1,779 64		
Pay to discharged soldiers for clothing not drawn	211,165 87		
Bounty to volunteers, their widows, &c	155 00		
Subsistence of officers	1,462,908 02		
Pay of two and three years' volunteers	10,383,075 28		
	12,065,236 93		
Repayments beyond expenditures:			
Pay of the Army	$5,223,998 02		
Pay, &c., Military Academy	68,039 37		
Pay in lieu of clothing, &c., Military Academy	708 17		
Pay one hundred days' volunteers	509,200 73		
Bounty act July 28, 1866	2,201,205 85		
Expenses reconstruction act	59 12		
Forage officers' horses	384,805 21		
Pay of militia and volunteers	128,216 78		
Bounty to volunteers and regulars on enlistment	3,792,142 96		
	12,308,376 21		
Excess of repayments, transfer-accounts		243,139 28	
Net expenditures Pay Department, including transfer-accounts			12,661,551 35

Commissary Department.

Subsistence of the Army, regular appropriation		$2,434,190 93	
Subsistence of the Army, transfer-account, (repayments,) fifth section March 3, 1875		1,992 54	
Net expenditures Commissary Department, including transfer-accounts			2,432,137 61
Carried forward			15,093,679 01

ıl account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward				$15,093,679 04
Quartermaster's Department.				
,es Quartermaster's Department			$3,905,662 70	
enses Quartermaster's Department			1,151,493 34	
quarters			1,442,252 40	
ı of the Army			4,175,292 93	
ı of officers and their baggage			10 21	
alry and artillery			284,359 95	
ı and garrison equipage			1,245,649 03	
teries			142,755 53	
ad-stones national cemeteries			55,000 00	
ational cemeteries			330,873 00	
f depot building, San Antonio, Tex			100,000 00	
ıenditures Quartermaster's Department, regular appro-ıns			12,833,349 09	
ccounts fifth section act March 3, 1875:				
ı of officers and their baggage		$93,759 85		
enses Quartermaster's Department		46,349 69		
		140,109 54		
ents beyond expenditures:				
ies	$970 83			
quarters	289 25			
ı of the Army	1,828 43			
alry and artillery	234 75			
ı and garrison equipage	380 22			
		3,703 48		
			136,406 06	
ıenditures Quartermaster's Department, including transfer-ıts				12,969,755 15
Medical Department.				
ıospital			$169,431 05	
and repair of hospitals			96,983 59	
urgical history			10,000 00	
urgical statistics			30,000 00	
enditures Medical Department, regular appropriations			$306,414 64	
ıccounts, fifth section act March 3, 1875:				
Iospital Department, repayments			2,576 41	
enditures Medical Department, including transfer-accounts				303,838 23
Ordnance Department.				
ice			$124,974 38	
ordnance stores			355,289 04	
of arms at national armories			150,000 00	
quiping the militia			302,990 82	
and st el			39,719 00	
erials, proceeds of sales			74,117 39	
g with breech-loading cannon			10,000 00	
			50,000 00	
ıd rifling of heavy guns			25,500 00	
enals			49,949 95	
rsenal			262,500 00	
ıal			47,665 00	
mory			20,000 00	
ırsenal			1,672 99	
			1,514,378 57	
nts beyond expenditures:				
y rifled-ordnance		$3,746 59		
breech-loading guns		1,377 89		
ırsenal		50,000 00		
			55,124 48	
ıenditures Ordnance Department, regular appropriations			1,459,254 09	
accounts, fifth section act March 3, 1875:				
vice		$8,176 70		
of arms at national armories		5 66		
fortifications		132 21		
senals		1,008 98		
		9,323 55		
nts beyond expenditures:				
ces	$40,388 31			
y rifled-ordnance	2,313 89			
Carried forward :	42,702 20	9,323 55	1,459,254 09	28,367,272 42

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward	$42,702 20	$9,323 55	$1,459,254 09	$28,367,2
Construction of arsenals	251 51			
Watertown arsenal	1 20			
Frankfort arsenal	9 00			
Rock Island arsenal	1,300 00			
Springfield armory	1,418 94			
Indianapolis arsenal	350 00			
Fort Vancouver arsenal	76 73			
		46,109 58		
Excess of repayments, transfer-account			36,786 03	
Net expenditures Ordnance Department, including transfer-accounts				1,422,468
Military Academy.				
Current and ordinary expenses			$68,680 00	
Miscellaneous items			18,310 73	
Buildings and grounds			42,500 00	
Total expenditures Military Academy				129,490
Engineer Department.				
Fort Preble, Maine		$10,000 00		
Fort Scammel, Maine		16,000 00		
Battery on Portland Head, Maine		16,000 00		
Batteries in Portsmouth Harbor, New Hampshire		17,500 00		
Fort Independence, Massachusetts		9,000 00		
Fort Warren, Massachusetts		36,861 00		
Fort Winthrop, Massachusetts		15,331 00		
Batteries on Long Island Head, Massachusetts		37,000 00		
Fort Adams, Rhode Island		15,000 00		
Fort on Dutch Island, Rhode Island		20,000 00		
Fort Trumbull, Connecticut		20,000 00		
Fort Wadsworth, Staten Island, New York		5,000 00		
Fort Hamilton and additional batteries, New York		10,000 00		
Forts on site of Fort Tompkins, New York		20,000 00		
Fort Schuyler, New York		25,000 00		
Fort on Willet's Point, New York		25,000 00		
Battery Hudson, New York		22,500 00		
Battery at Finn's Point, opposite Fort Delaware, New Jersey		27,000 00		
Fort Mifflin, Pennsylvania		25,000 00		
New fort opposite Fort Delaware, Delaware shore		28,097 75		
Fort McHenry, Maryland		20,000 00		
Fort Monroe, Virginia		20,000 00		
Fort Sumter, South Carolina		20,748 06		
Fort Moultrie, South Carolina		15,000 00		
Fort Pulaski, Georgia		25,000 00		
Fort Taylor, Florida		15,000 00		
Fort Pickens, Florida		25,000 00		
Fort Morgan, Mobile Bay, Alabama		25,000 00		
Fort Jackson, Louisiana		25,000 00		
Fort Saint Philip, Louisiana		25,000 00		
Fort at Alcatraz Island, California		22,000 00		
Fort at Fort Point, California		25,000 00		
Fort at Lime Point, California		20,000 00		
Engineer depot at Willet's Point, New York		9,000 00		
Torpedoes for harbor defenses		125,000 00		
Trials with torpedoes		10,000 00		
Contingencies of fortifications		85,884 07		
Surveys for military defenses		32,137 42		
		945,059 30		
Repayment beyond expenditures:				
Purchase of sites for sea-coast defenses		1,865 67		
Net expenditures for fortifications			943,193 63	
Improving harbor at—				
Camden, Me		$14,000 00		
Portland, Me		1,000 00		
Burlington, Vt		20,000 00		
Swanton, Vt		10,000 00		
Wareham, Mass		10,000 00		
Boston, Mass		105,000 00		
Plymouth, Mass		9,000 00		
Gloucester, Mass		686 84		
Provincetown, Mass		3,000 00		
Fall River, Mass		10,000 00		
New Bedford, Mass		10,000 00		
Newport, R. I		10,000 00		
New Haven, Conn		10,000 00		
Bridgeport, Conn		15,000 00		
Carried forward		227,686 84	943,193 63	29,919,9

ıl account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward	$227,686 84	$943,193 63	$29,919,231 21
nn	25,000 00		
	8,000 00		
ı	2,000 00		
ın	5,000 00		
٧. Y	3,000 00		
N. Y	10,000 00		
N. Y	3,000 00		
	46,000 00		
ay, N. Y	5,755 33		
ay, N. Y	1,800 00		
٧. Y	3,000 00		
Y	2,500 00		
N. Y	1,000 00		
	2,000 00		
	42,712 24		
	5,000 00		
	4,000 00		
Pa	2,800 00		
	40,000 00		
Del	8,000 00		
New Castle, Del	27,000 00		
ier in Delaware Bay near Lewes, Del	7,000 00		
	65,000 00		
	25,000 00		
ıd Georgetown, D. C	8,000 00		
	70,000 00		
Fla	15,108 50		
C	15,300 00		
	40,048 00		
ĸ	80,000 00		
Ohio	10,000 00		
io	15,000 00		
Ohio	5,000 00		
Ohio	5,000 00		
ıio	5,000 00		
, Ohio	15,000 00		
	75,000 00		
ıkwater, Ohio	30,000 00		
ch	18,000 00		
Mich	4,723 49		
ch	10,000 00		
ich	15,000 00		
ch	9,000 00		
Mich	33,000 00		
Mich	14,000 00		
ich	16,000 00		
Mich	22,000 00		
ch	22,000 00		
lich	18,000 00		
Mich	13,000 00		
h	18,000 00		
ch	15,000 00		
ake Huron, Mich	190,548 50		
, Ind	59,000 00		
	81,000 00		
	14,000 00		
Vis. and Mich	17,000 00		
is	10,000 00		
ton, Wis	10,000 00		
	20,000 00		
Vis	15,000 00		
is	10,000 00		
is	12,000 00		
is	20,000 00		
	5,000 00		
n	20,000 00		
	110,000 00		
Wilmington, Cal	40,000 00		
l	13,000 00		
bors on the northern lakes	1,000 00		
	1,835,982 90		
t beyond expenditures:			
bor at San Francisco, Cal	25		
nditures for improving harbors		1,835,982 65	
rivers:			
, Maine	4,000 00		
nd, Maine	7,000 00		
er, Maine	5,000 00		
er, Maine	36,000 00		
Carried forward	52,000 00	2,779,176 28	29,919,231 21

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward	$52,000 00	$2,779,176 23	$29,919,
Cocheco River, New Hampshire	19,000 00		
Otter Creek, Vermont	5,000 00		
Merrimac River, Massachusetts	5,000 00		
Taunton River, Massachusetts	10,000 00		
Pawcatuck River, Rhode Island and Connecticut	10,000 00		
Connecticut River, Connecticut	20,000 00		
Housatonic River, Connecticut	2,000 00		
Hudson River, New York	40,000 00		
East River and Hell Gate, New York	190,000 00		
East Chester Creek, New York	2,000 00		
Harlem River, New York	10,000 00		
Passaic River, New Jersey	15,000 00		
Channel of Schuylkill River, Pennsylvania	8,000 00		
Delaware River, at Fort Mifflin Bar	27,000 00		
Delaware River, Horseshoe Shoals	44,500 00		
Delaware River, New Jersey	10,000 00		
Dredging Mud Bars, Hudson River, New Jersey	25,000 00		
Chester River, Maryland	10,000 00		
Rappahannock River, Virginia	8,000 00		
Nansemond River, Virginia	3,000 00		
James River, Virginia	35,000 00		
Appomattox River, Virginia	30,000 00		
Nomoni Creek, Virginia	3,000 00		
Occoquan River, Virginia	3,000 00		
Elizabeth River, Virginia	3,000 00		
Great Kanawha River, West Virginia	50,000 00		
Upper Monongahela River, West Virginia	60,000 00		
Cape Fear River, North Carolina	230,000 00		
Roanoke River, North Carolina	8,000 00		
Ship-channel in Charleston Harbor, South Carolina	9,700 00		
Chattahoochee and Flint Rivers, Georgia	10,000 00		
Oostenaula and Coosawattee Rivers, Georgia	5,000 00		
Saint John's River, Florida	8,000 00		
Apalachicola River, Florida	3,000 00		
Warrior and Tombigbee Rivers, Alabama	15,000 00		
Yazoo River, Mississippi	7,000 00		
Mouth of Mississippi River, Louisiana	233,108 00		
Ouachita River, Louisiana and Arkansas	12,000 00		
Removing Raft in Red River, Louisiana	25,000 00		
Red Fish Bar in Galveston Bay, Texas	8,700 00		
Sabine Pass, Texas	5,000 00		
Ship-channel, Galveston Bay, Texas	25,000 00		
Tennessee River	115,000 00		
Cumberland River, Tennessee	20,018 00		
Ohio River	135,066 00		
Falls of Ohio River and Louisville Canal	25,000 00		
Wabash River, Indiana	20,000 00		
Illinois River	76,000 00		
Rock Island Rapids, Mississippi River	50,000 00		
Rock Island bridge	12,714 06		
Saint Clair River, Michigan	10,000 00		
Saint Clair Flats Canal, Michigan	5,000 00		
Saint Mary's River and Saint Mary's Falls Canal, Michigan	160,000 00		
Saginaw River, Michigan	30,000 00		
Sebawaing River, Michigan	8,000 00		
Dredging bar at junction of Pine and Saint Clair Rivers, Michigan	5,000 00		
Fox and Wisconsin Rivers, Wisconsin	375,000 00		
Des Moines Rapids, Mississippi River	481,000 00		
Minnesota River, Minnesota	5,000 00		
Falls of Saint Anthony and navigation of Mississippi River	100,000 00		
Upper Willamette River, Oregon	20,000 00		
Upper Columbia River, Oregon	25,000 00		
Lower Willamette and Columbia Rivers, Oregon	15,000 00		
Sacramento and Feather Rivers, California	15,000 00		
Mississippi River	151,000 00		
Upper Mississippi River	19,000 00		
Mississippi, Missouri, and Arkansas Rivers	85,000 00		
Examinations and surveys on Pacific coast	1,600 00		
Surveys of northern and northwestern lakes	156,467 07		
Examinations, surveys, and contingencies of rivers and harbors	35,452 07		
Examinations and surveys on western and northwestern rivers	275 00		
Repair, preservation, extension, and completion of river and harbor works	29,000 00		
Surveys and estimates for improvements on transportation routes to the seaboard	15,275 00		
Survey of mouth of Mississippi River	129 00		
Exploration and survey of the Territories west of one hundredth meridian	40,000 00		
	3,545,004 20		
Carried forward	3,545,004 20	2,779,176 23	29,919,231

ccount of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward		$3,545,004 20	$2,779,176 23	$29,919,231 21
ond expenditures:				
Louisiana	$102 50			
gunboat Oregon in Chifuncti	279 00			
		381 50		
			3,544,622 70	
tures Engineer Department				6,323 798 98
Miscellaneous.				
anding General's Office			$904 23	
ing			66,256 72	
djutant-General's Department			2,998 67	
			12,449 38	
ort of storms			414,786 20	
of California and Nevada volunteers			7,000 00	
ions to prisoners of war in rebel States			6,000 00	
l soldiers			10,000 00	
of Refugees, Freedmen, and Abandoned Lands			49 66	
military service			89,853 46	
ucky for expenses in suppressing rebellion			49,197 64	
expenses in raising volunteers			256,271 62	
vices, &c., of Oregon and Washington volunteers,				
			96 53	
Washington volunteers			255 42	
and supplies of Oregon and Washington volunteers.			16,382 81	
e Army, (regular)			60,231 08	
e Army, (transfer)			5,647 31	
			4,249 22	
y convicts			24,702 51	
ris			293 00	
ens for supplies			7,800 00	
Santa Fé to Fernandez de Jaca, New Mexico			6,644 80	
war			5,079 74	
eport of the Geographical and Geological Surveys				
meridian			20,000 00	
asters' stores and commissary supplies, act July 4,				
			95,349 95	
r North Platte River			5,000 00	
itary road in Arizona			15,000 00	
al records of the rebellion			45,000 00	
f military-telegraph lines			88,000 00	
ort Leavenworth, Kansas			99,927 94	
& Rogers for plans for military prison			600 00	
ration and Survey of the 40th parallel			75,000 00	
monument at Salisbury, N. C			10,000 00	
Home			177,005 91	
yler, of Kentucky			120 00	
Minor, of West Virginia			234 00	
napp			442 05	
derick, late lieutenant-colonel Ninth Missouri In-				
			388 24	
ifted men			300 00	
Nance			6,000 00	
I. Purviance and Francis Wyeth			4,500 00	
otter, widow of L. T. Potter, of South Carolina			20,000 00	
Smith, widow of Thomas Smith			63 75	
			1,710,081 84	
yond expenditures:				
eight-hour law		$21,534 95		
and organizing volunteers		1,036 54		
aph on frontier between Texas, &c		1 50		
ffering from ravages of grasshoppers		7,738 60		
			30,311 59	
			1,679,770 .5	
t, fifth section act March 3, 1875:				
and organizing volunteers		173,502 46		
r volunteers and regulars		41 18		
Army		42,248 55		
nen in the Department of the Missouri		76,868 44		
		292,660 63		
nd expenditures:				
of Refugees, Freedmen and				
	$3,831 66			
e Adjutant-General's Office	211 64			
y convicts	151 50			
ing	4,423 13			
fund	135,954 50			
		144,572 43		
			148,088 20	
				1,827,858 45
tures military establishment				38,070,888 64

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

NAVY DEPARTMENT.

Naval Establishment			
Pay of Marine Corps		$598,487 87	
Provisions, Marine Corps		102,250 49	
Clothing, Marine Corps		87,239 54	
Fuel, Marine Corps		29,907 91	
Military stores, Marine Corps		8,626 89	
Transportation and recruiting, Marine Corps		11,407 49	
Repairs of barracks, Marine Corps		9,770 12	
Forage for horses, Marine Corps		4,177 82	
Quarters for officers, Marine Corps		16,000 00	
Contingent, Marine Corps		18,212 66	
Naval Academy		114,461 54	
Naval Academy, heating and lighting		15,000 00	
Naval Academy buildings and grounds		65,600 00	
Pay to discharged soldiers (Marine Corps) for clothing not drawn		20,000 00	
			$1,101,14
Bureau of Yards and Docks.			
Navy-yard at Brooklyn, N. Y.		$1,154 20	
Navy-yard at Philadelphia, Pa		1,791 33	
Navy-yard at Washington, D. C		819 89	
Navy-yard at Norfolk, Va		1,253 36	
Navy-yard at Pensacola, Fla		82,698 80	
Navy-yard at Mare Island, Cal		201,311 95	
Naval station at League Island, Pa		436,149 49	
Naval station at New London, Conn		35,809 56	
Naval Asylum at Philadelphia, Pa		2,863 99	
Civil establishment, navy-yards and stations		155,111 50	
Contingent, Yards and Docks		39,313 15	
General maintenance, Yards and Docks		765,898 77	
Repairs and preservations of navy-yards		513,816 82	
		2,237,992 81	
Repayment beyond expenditures:			
Navy-yard at Kittery, Me	392 35		
Navy-yard at Charlestown, Mass	277 09		
		669 44	
			2,237,32
Bureau of Equipment and Recruiting.			
Equipment of vessels		1,255,086 05	
Contingent, Equipment and Recruiting		75,570 17	
Enlistment-bounties to seamen		247 70	
			1,330,90
Bureau of Navigation.			
Navigation and navigation supplies		114,960 34	
Contingent, Navigation		5,833 25	
Hydrographic work		63,624 99	
Naval Observatory		20,706 01	
Nautical Almanac		20,794 82	
Refracting telescope		3,660 75	
Tower for refracting telescope		15 82	
Purchase of instruments for observation of transit of Venus		16,916 58	
Printing illustrations of Polaris expedition		7,308 01	
		253,750 57	
Repayment beyond expenditures:			
Surveying Isthmus of Darien for ship-canal		31 89	
			253,71
Bureau of Ordnance.			
Ordnance and ordnance stores		343,188 98	
Civil establishment, Ordnance		943 67	
Contingent, Ordnance		1,061 94	
Magazine at Washington		281 13	
Magazine at Norfolk		16,062 00	
Torpedo Corps		109,448 69	
Ordnance materials, proceeds of sales		66,150 04	
		537,136 45	
Repayment beyond expenditures:			
Torpedo-boats		3 84	
			537,13
Bureau of Construction and Repair.			
Construction and repair		3,297,390 45	
Civil establishment, Construction and Repair		1,461 60	
Protecting timber-lands		5,000 00	
		3,303,852 05	
Repayments beyond expenditures:			
Construction of eight steam-vessels of war	27,970 13		
Repairs on double-turreted monitors	80 36		
		28,050 49	
			3,275,80
Carried forward			8,736,02

ıeral account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward			$8, 736, 022 47
Bureau of Steam-Engineering.			
hinery			1, 803, 876 88
Bureau of Provisions and Clothing.			
Navy		$1, 282, 088 29	
Navy		149, 093 00	
t, Provisions and Clothing		47, 131 30	
			1, 478, 312 59
Bureau of Medicine and Surgery.			
necessaries and appliances		28, 670 94	
id improvement of hospitals		18, 420 34	
pital fund		850 45	
blishment, Medicine and Surgery		36, 928 99	
t, Medicine and Surgery		24, 413 37	
			109, 284 09
Miscellaneous.			
Navy		6, 233, 365 73	
t, Navy		100, 915 03	
ey to captors		356, 247 07	
for lost clothing		19, 140 84	
the owners of steamer Clara Dolsen		22, 050 00	
survivor of the Polaris		2, 820 00	
o sailors and marines		21, 051 63	
ertain officers of the Navy, &c		37, 105 77	
o officers and crew of United States steamer Kearsarge		270 51	
ion-fund		44, 937 14	
		6, 837, 903 72	
ments beyond expenditures:			
destruction of enemy's vessels	1 035 31		
for reduction of wages under eight-hour law	1, 054 62		
		2, 089 93	
			6, 835, 813 79
l expenditures Naval Establishment			18, 963, 309 82

PUBLIC DEBT.

st:		
s of indebtedness of 1870	$13, 580 00	
ion-fund	420, 000 00	
notes of 1861	6 00	
ties of 1861	1 60	
otes of 1863	251 00	
notes of 1863	325 91	
interest notes	7, 780 96	
ties of 1864 and 1865	1, 865 26	
11	15 00	
17	17 96	
mnity stock	21, 875 00	
58	13, 775 00	
30	25 00	
bruary, 1861, (1881s)	1, 105, 650 00	
r debt	56, 775 00	
ly and August, 1861, (1881s)	11, 349, 871 50	
ies of 1862	1, 605, 716 08	
53, (1881s)	4, 500, 904 50	
of 1864	9, 710, 022 95	
ies of March, 1864	31, 054 32	
ies of June, 1864	2, 398, 703 65	
ies of 1865	9, 237, 802 23	
1865	12, 103, 980 00	
1867	18, 564, 499 50	
1868	2, 236, 203 23	
cific stock	1, 554, 907 20	
ific stock, (U. P., E. D.)	378, 210 00	
fic stock	1, 636, 590 72	
nch Union Pacific stock, (A. and P. P.)	95, 610 00	
acific stock	118, 233 60	
and Pacific stock	97, 699 20	
n of 1881	22, 981, 318 86	
l expenditures interest		100, 243, 271 23
ption:		
of indebtedness of 1870	$678, 000 00	
cates	83, 734, 000 00	
of deposit	108, 305, 000 00	
otes of 1861	50 00	
ies of 1861	50 00	
l-notes	3, 190 00	
r notes	97, 177, 054 00	
currency	36, 058, 728 80	
Carried forward	325, 956, 072 80	100, 243, 271 23

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward	$325,956,072 80	$100,243,271 23
One-year notes of 1863	5,020 00	
Two-year notes of 1863	3,650 00	
Compound-interest notes	38,630 00	
Seven-thirties of 1864 and 1865	13,000 00	
Texan indemnity stock	151,000 00	
Loan of 1858	9,000 00	
Five-twenties of 1862	64,246,750 00	
Five-twenties of March, 1864	940,600 00	
Five-twenties of June, 1864	56,192,100 00	
Five-twenties of 1865	1,789,250 00	
Consols of 1868	200 00	
Total expenditures redemption		449,345,272 80
Total expenditures public debt		549,598,544 03

RECAPITULATION.

Civil, miscellaneous, and foreign intercourse	73,599,661 04
Interior, (pensions and Indians)	34,223,953 86
Military	38,070,888 64
Navy	18,963,309 22
Public debt	549,598,544 03
Total net expenditures	714,446,357 39

[... years to 1843, and subsequently by fiscal years.]

Years.	Customs.	Internal revenue.	Direct taxes.	Postage.	Public lands.	Dividends and sales of bank-stock and bonus.	Miscellaneous.	Net revenue.	Loans and Treasury-notes, &c.	Total receipts.
From Mar. 4, 1789, to Dec. 31, 1791	$4,399,473 09	.....	.....	.....	.....	.....	$19,440 10	$4,418,913 19	$5,791,112 56	$10,210,025 75
1792	3,443,070 85	$208,942 81	.....	.....	.....	$8,028 00	9,918 65	3,669,960 31	5,070,806 46	8,740,766 77
1793	4,255,306 56	337,705 70	.....	$11,020 51	.....	38,500 00	10,390 37	4,652,923 14	1,067,701 14	5,720,624 28
1794	4,801,065 28	274,089 62	.....	29,478 49	.....	303,472 00	23,799 48	5,431,904 87	4,609,196 78	10,041,101 65
1795	5,588,461 26	337,755 36	.....	22,400 00	.....	160,000 00	5,917 97	6,114,534 59	3,305,268 20	9,419,802 79
1796	6,567,987 94	475,289 60	.....	72,009 84	$4,836 13	1,240,000 00	16,506 14	8,377,529 65	362,800 00	8,740,329 65
1797	7,549,649 65	575,491 45	.....	64,500 00	83,540 60	385,220 00	30,379 29	8,688,780 99	70,135 41	8,758,916 40
1798	7,106,061 93	644,357 95	.....	39,500 00	11,963 11	79,920 00	18,692 81	7,900,495 80	308,574 27	8,209,070 07
1799	6,610,449 31	779,136 44	.....	41,000 00	.....	71,040 00	45,187 56	7,546,813 31	5,074,646 53	12,621,459 84
1800	9,080,932 73	809,396 55	$734,223 97	78,000 00	443 75	71,040 00	74,712 10	10,848,749 10	1,602,435 04	12,451,184 14
1801	10,750,778 93	1,048,043 43	534,343 38	79,500 00	167,726 06	88,800 00	266,149 15	12,935,330 95	10,125 00	12,945,455 95
1802	12,438,235 74	621,898 89	206,565 44	35,000 00	188,628 02	1,327,560 00	177,905 86	14,995,793 95	5,597 36	15,001,391 31
1803	10,479,417 61	215,179 69	71,879 20	16,427 26	165,675 69	.....	115,518 18	11,064,097 63	.....	11,064,097 63
1804	11,098,565 33	50,941 29	50,198 44	26,500 00	487,526 00	.....	112,575 53	11,826,307 38	9,532 64	11,835,840 02
1805	12,936,487 04	21,747 15	21,882 91	21,342 50	540,193 80	.....	19,039 80	13,560,693 20	128,814 94	13,689,508 14
1806	14,667,698 17	20,101 45	55,763 86	41,117 67	765,245 73	.....	10,004 19	15,559,931 07	48,897 71	15,608,828 78
1807	15,845,521 61	13,051 40	34,732 56	3,614 73	466,163 27	.....	34,935 69	16,398,019 26	.....	16,398,019 26
1808	16,363,550 58	8,210 73	19,159 21	.....	647,939 06	.....	21,802 35	17,060,661 93	1,882 16	17,062,544 09
1809	7,296,020 58	4,044 39	7,517 31	.....	442,252 33	.....	23,638 51	7,773,473 12	.....	7,773,473 12
1810	8,583,309 31	7,430 63	12,448 68	.....	696,548 82	.....	84,476 84	9,384,214 28	2,759,992 25	12,144,206 53
1811	13,313,222 73	2,295 95	7,666 66	37 70	1,040,237 53	.....	60,068 52	14,423,529 09	8,309 05	14,431,838 14
1812	8,958,777 53	4,903 06	859 22	85,039 70	710,427 78	.....	41,125 47	9,801,132 76	12,837,900 00	22,639,032 76
1813	13,224,623 25	4,755 04	3,805 52	35,000 00	835,655 14	.....	236,571 00	14,340,409 95	26,184,435 00	40,524,844 95
1814	5,998,772 08	1,662,964 82	2,219,497 36	45,000 00	1,135,971 09	.....	119,399 81	11,181,625 16	23,377,911 79	34,559,536 95
1815	7,282,942 22	4,678,059 07	1,162,673 41	135,000 10	1,287,959 28	.....	150,282 74	15,696,916 82	35,264,320 78	50,961,237 60
1816	36,306,874 88	5,124,708 31	4,253,635 09	149,787 74	1,717,985 03	.....	123,994 61	47,676,985 66	9,494,436 16	57,171,421 82
1817	26,283,348 49	2,678,100 77	1,834,187 04	29,371 91	1,991,226 06	202,426 30	80,389 17	33,099,049 74	734,542 59	33,833,592 33
1818	17,176,385 00	955,270 20	264,333 36	20,070 00	2,606,564 77	520,000 00	37,547 71	21,585,171 04	8,765 62	21,593,936 66
1819	20,283,608 76	229,593 63	83,650 78	71 32	3,274,422 78	675,000 00	57,027 10	24,603,374 37	2,291 00	24,605,665 37
1820	15,005,612 15	106,260 53	31,586 82	6,465 95	1,635,871 61	1,000,000 00	54,872 49	17,840,669 55	3,040,824 13	20,881,493 68
1821	13,004,447 15	69,027 63	29,349 05	516 91	1,212,966 46	105,000 00	152,072 52	14,573,379 72	5,000,324 00	19,573,703 72
1822	17,589,761 94	67,665 71	20,961 56	602 04	1,803,581 54	297,500 00	452,355 15	20,232,427 94	.....	20,232,427 94
1823	19,088,433 44	34,242 17	10,337 71	110 69	916,523 10	350,000 00	141,019 15	20,540,666 26	.....	20,540,666 26
1824	17,878,325 71	34,663 37	6,201 96	.....	984,418 15	350,000 00	127,603 60	19,381,212 79	5,000,000 00	24,381,212 79
1825	20,098,713 45	25,771 35	2,330 85	469 56	1,216,090 56	367,500 00	129,982 25	21,840,858 02	5,000,000 00	26,840,858 02
1826	23,341,331 77	21,589 93	6,638 76	300 14	1,393,785 09	402,500 00	94,288 52	25,260,434 21	.....	25,260,434 21
1827	19,712,283 29	19,885 68	2,626 90	101 00	1,495,845 26	420,000 00	1,315,621 83	22,966,363 96	.....	22,966,363 96
1828	23,205,523 64	17,451 54	1,218 81	20 15	1,018,308 75	455,000 00	65,106 34	24,763,629 23	.....	24,763,629 23
1829	22,681,965 91	14,562 74	11,335 05	86 60	1,517,175 13	490,000 00	112,561 95	24,827,627 38	.....	24,827,627 38

Statement of revenue collected from the beginning of the Government to June 30, 1876, &c.—Continued.

Years.	Customs.	Internal revenue.	Direct taxes.	Postage.	Public lands.	Dividends and sales of bank stock and bonus.	Miscellaneous.	Net revenue.	Loans and Treasury-notes, &c.	Total receipts.
1830	$21, 922, 391 39	$12, 160 62	$16, 980 59	$55 13	$2, 329, 356 14	$490, 000 00	$73, 172 64	$24, 844, 116 51	.....	$24, 844, 116 51
1831	24, 224, 441 77	6, 933 51	10, 506 01	561 02	3, 210, 815 48	490, 000 00	583, 563 03	28, 526, 820 82	.....	28, 526, 820 82
1832	28, 465, 237 24	11, 630 65	6, 791 13	244 95	2, 623, 381 03	659, 000 00	99, 276 16	31, 865, 561 16	.....	31, 865, 561 16
1833	29, 032, 508 91	2, 759 00	394 12	.....	3, 967, 682 55	610, 285 00	334, 796 67	33, 948, 426 25	.....	33, 948, 426 25
1834	16, 214, 957 15	4, 196 09	19 80	100 00	4, 857, 600 69	586, 649 50	128, 412 32	21, 091, 935 55	.....	21, 791, 935 55
1835	19, 391, 310 59	10, 459 48	4, 263 33	893 80	14, 757, 600 75	569, 280 82	696, 279 13	35, 430, 087 10	.....	35, 430, 087 10
1836	23, 409, 940 53	370 00	728 79	10 91	24, 877, 179 86	328, 674 67	2, 209, 891 32	50, 826, 796 08	.....	50, 826, 796 08
1837	11, 169, 290 39	5, 493 84	1, 667 70	.....	6, 776, 236 52	1, 375, 965 44	5, 562, 190 80	24, 890, 864 69	$2, 992, 989 15	27, 883, 853 84
1838	16, 158, 800 36	2, 467 27	.....	.....	3, 081, 939 47	4, 512, 102 22	2, 517, 252 42	26, 302, 561 74	12, 716, 820 86	39, 019, 382 60
1839	23, 137, 924 81	2, 553 32	755 22	.....	7, 076, 447 35	.....	1, 265, 068 91	30, 023, 966 68	3, 867, 276 21	*33, 881, 242 89
1840	13, 499, 502 17	1, 662 25	.....	.....	3, 292, 285 58	1, 774, 513 80	874, 662 28	19, 442, 646 08	5, 589, 547 51	25, 032, 193 59
1841	14, 487, 216 74	3, 261 36	.....	.....	1, 365, 627 42	672, 769 38	331, 285 37	16, 860, 160 27	13, 659, 317 38	30, 519, 477 65
1842	18, 187, 908 76	495 00	.....	.....	1, 335, 797 52	56, 912 53	383, 895 44	19, 965, 009 25	14, 808, 735 64	34, 773, 744 89
1843, (to June 30)	7, 046, 843 91	103 52	.....	.....	897, 818 11	.....	286, 235 99	8, 231, 001 26	12, 551, 409 19	20, 782, 410 45
1843–'44	16, 183, 570 94	1, 777 34	.....	.....	2, 059, 939 80	.....	1, 675, 419 70	29, 920, 707 78	1, 877, 847 95	31, 198, 555 73
1844–'45	27, 528, 112 70	3, 517 12	.....	.....	2, 077, 022 30	5, 000 00	328, 201 78	29, 941, 853 90	.....	29, 941, 853 90
1845–'46	26, 712, 667 87	2, 897 26	.....	.....	2, 694, 452 48	.....	289, 950 13	29, 699, 967 74	.....	29, 699, 967 74
1846–'47	23, 747, 864 66	375 00	.....	.....	2, 498, 355 20	4, 340 39	186, 467 91	26, 437, 403 16	28, 900, 765 36	55, 338, 168 52
1847–'48	31, 757, 070 96	375 00	.....	.....	3, 328, 642 56	34, 834 70	577, 775 99	35, 698, 699 21	21, 293, 780 00	56, 992, 479 21
1848–'49	26, 346, 738 82	.....	.....	.....	1, 688, 959 55	8, 955 00	676, 424 13	30, 721, 077 50	29, 075, 815 48	59, 796, 892 98
1849–'50	39, 668, 686 42	.....	.....	.....	1, 859, 894 25	.....	2, 064, 308 21	43, 592, 888 88	4, 056, 500 00	47, 649, 388 88
1850–'51	49, 017, 567 92	.....	.....	.....	2, 352, 305 30	260, 243 51	924, 922 60	52, 555, 039 33	207, 664 92	52, 762, 704 52
1851–'52	47, 339, 326 62	.....	.....	.....	2, 043, 239 58	1, 021 34	463, 228 06	49, 846, 815 60	46, 300 00	49, 893, 115 60
1852–'53	58, 931, 865 52	.....	.....	.....	1, 667, 084 99	31, 466 78	853, 313 02	61, 483, 730 31	16, 372 50	61, 500, 102 81
1853–'54	64, 224, 190 27	.....	.....	.....	8, 470, 798 39	.....	1, 105, 352 74	73, 800, 341 40	1, 950 00	73, 802, 291 40
1854–'55	53, 025, 794 21	.....	.....	.....	11, 497, 049 07	.....	827, 731 40	65, 350, 574 68	800 00	65, 351, 374 68
1855–'56	64, 022, 863 50	.....	.....	.....	8, 917, 644 93	.....	1, 116, 190 81	74, 056, 699 24	200 00	74, 056, 899 24
1856–'57	63, 875, 905 05	.....	.....	.....	3, 829, 486 64	.....	1, 259, 920 88	68, 965, 312 57	3, 900 00	68, 969, 212 57
1857–'58	41, 789, 620 96	.....	.....	.....	3, 513, 715 87	.....	1, 352, 029 13	46, 655, 365 96	23, 717, 300 00	70, 372, 665 96
1858–'59	49, 550, 416 04	.....	.....	.....	1, 756, 687 30	.....	1, 454, 596 24	52, 761, 699 58	28, 996, 857 72	81, 758, 557 30
1859–'60	53, 187, 511 87	.....	.....	.....	1, 778, 557 71	.....	1, 088, 530 25	56, 054, 599 83	20, 786, 808 00	76, 841, 407 82
1860–'61	39, 582, 125 64	.....	.....	.....	870, 658 54	.....	1, 023, 515 21	41, 476, 299 39	41, 895, 340 74	83, 371, 640 13
1861–'62	49, 056, 397 62	.....	1, 795, 331 73	.....	152, 203 77	.....	904, 011 50	51, 907, 944 62	529, 760, 860 50	581, 668, 805 12
1862–'63	69, 059, 642 40	37, 640, 787 95	1, 485, 103 61	.....	167, 617 17	.....	3, 735, 794 37	112, 088, 945 50	717, 284, 707 01	889, 373, 652 51
1863–'64	102, 316, 152 99	109, 741, 134 10	475, 648 96	.....	588, 333 29	.....	49, 621, 084 98	262, 742, 354 32	1, 130, 709, 452 85	1, 393, 451, 807 17
1864–'65	84, 928, 260 60	209 464, 215 25	1, 200, 573 03	.....	996, 553 31	.....	26, 503, 183 73	393, 092, 785 92	1, 482, 840, 464 90	1, 805, 933, 250 82
1865–'66	179, 046, 651 58	309, 226, 813 42	1, 974, 754 12	.....	665, 031 03	.....	123, 733, 397 76	619, 646, 647 91	651, 065, 430 91	1, 270, 712, 078 82

1874–'75	157, 167, [illegible] 35	110, 007, 493 58	.....	.....	1, 413, 640 17	.....	[illegible]	[illegible]	[illegible]	[illegible]
1875–'76	148, 071, 984 61	116, 700, 739 03	.....	.....	1, 129, 466 95	.....	21, 274, 120 79	265, 995, 982 39	§404, 375, 368 90	670, 371, 351 29

* $1,458,782.93 deducted from the aggregate receipts, as per account of the Treasurer, No. 76922.
† $2,070.73 added, being net amount paid by depositaries previously deducted as unavailable.
‡ This includes $15,500,000, Geneva tribunal award.
§ This includes $6,613,826.12, proceeds of bonds of 1881, (Geneva.)

Statement of expenditures from the beginni

[The years 1875 and 1876 are stated from the account of warra

Years.	Civil list.	Foreign intercourse.	Miscellaneous.	Military service.	Pen
From Mar. 4, 1789, to Dec. 31, 1791.	$757,134 45	$14,733 33	$311,533 83	$632,804 03	$17
1792	380,917 58	78,766 67	194,572 32	1,100,702 09	10
1793	358,241 08	89,500 00	24,709 46	1,130,249 08	8
1794	440,946 58	146,403 51	118,248 30	2,639,097 59	8
1795	361,633 36	912,685 12	92,718 50	2,480,910 13	6
1796	447,139 05	184,859 64	150,476 14	1,260,263 84	10
1797	483,233 70	669,788 54	103,880 82	1,039,402 66	9
1798	504,605 17	457,428 74	149,004 15	2,009,522 30	10
1799	592,905 76	271,374 11	175,111 81	2,466,946 98	9
1800	748,688 45	395,288 18	193,636 59	2,560,878 77	6
1801	549,288 31	295,678 73	269,803 41	1,672,944 08	7
1802	596,981 11	550,925 93	315,022 36	1,179,148 25	8
1803	526,583 12	1,110,834 77	205,217 87	822,055 85	6
1804	624,795 63	1,186,655 57	379,558 23	875,423 93	8
1805	585,849 79	2,798,028 77	384,720 19	712,781 28	8
1806	684,230 53	1,760,421 30	445,485 18	1,224,355 38	8
1807	655,524 65	577,826 34	464,546 52	1,288,685 91	7
1808	691,167 80	304,992 83	427,124 98	2,900,834 40	8
1809	712,465 13	166,306 04	337,032 62	3,345,772 17	9
1810	763,994 03	81,367 48	315,783 47	2,294,323 94	8
1811	644,467 27	264,904 47	457,919 66	2,032,828 19	7
1812	826,271 55	347,703 29	509,113 37	11,817,798 24	9
1813	780,545 45	209,941 01	738,949 15	19,652,013 02	8
1814	927,424 23	177,179 97	1,103,425 50	20,350,806 86	9
1815	852,247 16	290,892 04	1,755,731 27	14,794,294 22	6
1816	1,208,125 77	364,620 40	1,416,995 00	16,012,096 20	18
1817	994,556 17	281,995 97	2,242,384 62	8,004,236 53	29
1818	1,109,559 79	420,429 90	2,305,849 82	5,692,715 10	89
1819	1,142,180 41	284,113 94	1,640,917 06	6,506,300 37	2,41
1820	1,248,310 05	253,370 04	1,090,341 65	2,630,392 31	3,80
1821	1,112,292 64	207,110 75	903,718 15	4,461,291 78	24
1822	1,158,131 58	164,879 51	644,985 15	3,111,981 58	1,94
1823	1,058,911 65	292,118 56	671,063 78	3,036,924 43	1,76
1824	1,336,266 24	5,140,099 83	678,942 74	3,340,939 85	1,19
1825	1,330,747 24	371,666 25	1,046,131 40	3,659,914 18	1,30
1826	1,256,745 48	232,719 08	1,110,713 23	3,943,194 37	1,55
1827	1,228,141 04	659,211 87	836,123 67	3,938,977 88	97
1828	1,455,490 58	1,001,193 66	1,219,368 40	4,145,544 56	85
1829	1,327,069 36	207,765 85	1,566,679 66	4,724,291 07	94
1830	1,579,724 64	294,067 27	1,363,624 13	4,767,128 88	1,36
1831	1,373,755 99	298,554 00	1,392,336 11	4,841,835 55	1,17
1832	1,800,757 74	325,181 07	2,451,202 64	5,446,034 88	1,18
1833	1,562,758 28	955,395 88	3,198,091 77	6,704,019 10	4,58
1834	2,080,601 60	241,562 35	2,082,565 00	5,696,189 38	3,36
1835	1,905,551 51	774,750 28	1,549,396 74	5,759,156 39	1,95
1836	2,110,175 47	533,382 65	2,749,721 60	12,169,226 64	2,89
1837	2,357,035 94	4,603,905 40	2,932,428 93	13,692,730 80	2,67
1838	2,688,708 56	1,215,095 52	3,256,860 68	12,897,224 16	2,15
1839	2,116,982 77	987,667 92	2,621,340 20	8,916,995 80	3,14
1840	2,736,769 31	683,278 15	2,575,351 50	7,095,267 23	2,60
1841	2,556,471 79	428,410 57	3,505,999 09	8,801,610 24	2,38
1842	2,905,041 65	563,101 41	3,307,391 55	6,610,438 02	1,37
1843, (to June 30)	1,222,422 48	400,566 04	1,579,724 48	2,902,671 95	83
1843–'44	2,454,958 15	636,079 66	2,554,146 05	5,218,183 66	2,03
1844–'45	2,369,652 79	702,637 22	2,839,470 97	5,746,291 28	2,40
1845–'46	2,532,232 92	409,292 55	3,769,758 42	10,413,370 58	1,81
1846–'47	2,570,338 44	405,079 10	3,910,190 81	35,840,030 33	1,74
1847–'48	2,647,802 87	448,593 01	2,554,455 37	27,687,334 21	1,22
1848–'49	2,885,196 91	6,908,996 72	3,111,140 61	14,558,473 26	1,32
1849–'50	3,027,454 39	5,990,858 81	7,025,450 16	9,687,024 58	1,86
1850–'51	3,481,219 51	6,256,427 16	8,146,577 33	12,161,965 11	2,29
1851–'52	3,439,923 22	4,196,321 59	9,867,926 64	8,521,506 19	2,40
1852–'53	4,265,861 78	950,871 30	12,246,335 03	9,910,498 49	1,75
1853–'54	4,621,492 24	7,763,812 31	13,461,450 13	11,722,282 87	1,23
1854–'55	6,350,875 88	997,007 26	16,738,442 29	14,648,074 07	1,47
1855–'56	6,452,256 35	3,642,615 39	15,260,475 94	16,963,160 51	1,29
1856–'57	7,611,547 27	999,177 65	18,946,189 91	19,159,150 87	1,30
1857–'58	7,116,339 04	1,396,508 72	17,847,851 19	25,679,121 63	1,31
1858–'59	5,913,281 50	981,946 87	16,873,771 68	23,154,720 53	1,22
1859–'60	6,077,008 95	1,146,143 79	20,708,233 43	16,472,202 72	1,10
1860–'61	6,074,041 83	1,147,786 91	16,026,524 79	23,001,530 67	1,03
1861–'62	5,686,615 07	1,339,226 66	14,160,020 86	389,173,562 29	85
1862–'63	6,294,605 97	1,241,325 03	15,662,451 37	603,314,411 82	1,07
1863–'64	7,999,683 50	1,239,893 66	18,332,639 71	690,391,048 66	4,98
1864–'65	10,584,604 17	1,251,120 10	27,798,654 98	1,030,690,400 06	16,34
1865–'66	11,984,773 97	1,315,749 04	27,312,591 16	283,154,676 06	15,60
1866–'67	15,128,830 90	1,793,307 98	33,876,129 13	98,715,832 12	20,93

ent to June 30, 1876, *under the following heads.*

issued; all previous years are from the accounts of warrants paid.]

	Naval establishment.	Net ordinary expenditures.	Public debt, including principal and interest and premium.	Total.	Balances in the Treasury at the end of each year.
000	$570 00	$1, 919, 589 52	$5, 287, 949 50	$7, 207, 539 02	$973, 905 75
85	53 02	1, 877, 903 68	7, 263, 665 99	9, 141, 569 67	783, 444 51
83	.....	1, 710, 070 26	5, 819, 505 29	7, 529, 575 55	753, 661 69
46	61, 408 97	3, 500, 546 65	5, 801, 578 09	9, 302, 124 74	1, 151, 924 17
68	410, 562 03	4, 350, 658 04	6, 084, 411 61	10, 435, 069 65	516, 442 61
98	274, 784 04	2, 531, 930 40	5, 835, 846 44	8, 367, 776 84	888, 995 42
38	382, 631 89	2, 833, 590 96	5, 792, 421 82	8, 626, 012 78	1, 021, 899 04
09	1, 381, 347 76	4, 623, 223 54	3, 900, 294 14	8, 613, 517 68	617, 451 43
19	2, 858, 081 84	6, 480, 166 72	4, 596, 876 78	11, 077, 043 50	1, 161, 867 77
22	3, 448, 716 03	7, 411, 369 97	4, 578, 369 95	11, 989, 739 92	2, 623, 311 99
00	2, 111, 424 00	4, 981, 669 90	7, 291, 707 04	12, 273, 376 94	3, 295, 391 00
00	915, 561 87	3, 737, 079 91	9, 539, 004 76	13, 276, 084 67	5, 020, 697 64
00	1, 215, 230 53	4, 002, 824 24	7, 256, 159 43	11, 258, 9[illegible] 67	[illegible]
00	1, 189, 832 75	4, 452, 858 91	8, 171, 787 45	12, 624, 0[illegible]	4, 035, 005 26
00	1, 597, 500 00	6, 357, 234 62	7, 369, 889 79	13, 727, 124 41	3, 999, 388 99
00	1, 649, 641 44	6, 080, 209 36	8, 989, 884 61	15, 070, 093 97	4, 538, 123 80
00	1, 722, 064 47	6, 984, 572 89	6, 307, 720 10	11, 292, 292 99	9, 643, 850 07
00	1, 884, 067 80	6, 504, 338 85	10, 260, 245 35	16, 764, 584 20	9, 941, 809 96
84	2, 427, 758 80	7, 414, 672 14	6, 452, 554 16	13, 867, 226 30	3, 848, 056 78
00	1, 654, 244 20	5, 311, 082 28	8, 008, 904 46	13, 319, 986 74	2, 672, 276 57
00	1, 965, 566 39	5, 562, 604 86	8, 009, 204 05	13, 601, 808 91	3, 502, 305 80
00	3, 959, 365 15	17, 829, 498 70	4, 449, 622 45	22, 279, 121 15	3, 262, 217 41
28	6, 446, 600 10	28, 082, 396 92	11, 108, 123 44	39, 190, 520 36	5, 196, 542 00
86	7, 311, 290 60	30, 127, 686 38	7, 900, 543 94	38, 028, 230 82	1, 727, 848 63
00	8, 660, 000 25	26, 953, 571 00	12, 628, 922 35	39, 582, 493 35	13, 106, 592 88
16	3, 908, 278 30	23, 373, 432 58	24, 871, 082 93	48, 244, 495 51	22, 033, 519 19
71	3, 314, 598 49	14, 454, 609 92	25, 423, 036 12	40, 877, 646 04	14, 989, 465 48
27	2, 953, 695 00	13, 808, 673 78	21, 296, 201 62	35, 104, 875 40	1, 478, 526 74
39	3, 847, 640 42	16, 300, 273 44	7, 703, 926 29	24, 004, 199 73	2, 079, 992 38
01	4, 387, 990 00	13, 134, 530 57	8, 628, 494 28	21, 763, 024 85	1, 198, 461 21
44	3, 319, 243 06	10, 723, 479 07	8, 367, 093 62	19, 090, 572 69	1, 681, 592 24
41	2, 224, 458 98	9, 827, 643 51	7, 848, 949 12	17, 676, 592 63	4, 237, 427 55
82	2, 503, 765 83	9, 784, 154 59	5, 530, 016 41	15, 314, 171 00	9, 463, 922 81
90	2, 904, 581 56	15, 330, 144 71	16, 568, 393 76	31, 898, 538 47	1, 946, 597 13
44	3, 049, 083 86	11, 490, 459 94	12, 095, 344 78	23, 585, 804 72	5, 201, 650 43
83	4, 218, 902 45	13, 062, 316 27	11, 041, 082 19	24, 103, 398 46	6, 358, 686 18
88	4, 263, 877 45	12, 653, 095 65	10, 003, 668 39	22, 656, 764 04	6, 668, 286 10
24	3, 918, 786 44	13, 296, 041 45	12, 163, 438 07	25, 459, 479 52	5, 972, 435 81
74	3, 308, 745 47	12, 660, 490 62	12, 383, 867 78	25, 044, 358 40	5, 755, 704 79
47	3, 239, 428, 63	13, 229, 533 33	11, 355, 748 22	24, 585, 281 55	6, 014, 539 75
04	3, 856, 183 07	13, 864, 067 90	16, 174, 378 22	30, 038, 446 12	4, 502, 014 45
75	3, 956, 370 29	16, 516, 388 77	17, 840, 309 29	34, 356, 698 06	2, 011, 777 55
93	3, 901, 356 75	22, 713, 755 11	1, 543, 543 38	24, 257, 298 49	11, 702, 905 31
20	3, 956, 260 42	18, 425, 417 25	6, 176, 565 19	24, 601, 982 44	8, 892, 858 42
48	3, 864, 939 06	17, 514, 950 28	58, 191 00	17, 573, 141 56	26, 749, 803 96
49	5, 807, 718 23	30, 868, 164 04	.....	30, 868, 164 04	46, 708, 436 00
19	6, 646, 914 53	37, 243, 214 24	21, 822 91	37, 265, 037 15	37, 327, 252 69
34	6, 131, 580 53	33, 849, 718 08	5, 605, 720 27	39, 455, 438 35	36, 891, 196 94
28	6, 182, 294 25	26, 496, 948 73	11, 117, 987 42	37, 614, 936 15	33, 157, 503 68
86	6, 113, 896 89	24, 139, 920 11	4, 086, 613 70	28, 226, 533 81	29, 963, 163 46
12	6, 001, 076 97	26, 196, 840 29	5, 600, 689 74	31, 797, 530 03	28, 685, 111 08
68	8, 397, 242 95	24, 361, 336 59	8, 575, 539 94	32, 936, 876 53	30, 521, 979 44
10	3, 727, 711 53	11, 256, 508 60	861, 596 55	12, 118, 105 15	39, 186, 284 74
39	6, 498, 199 11	20, 650, 108 01	12, 991, 902 84	33, 642, 010 85	36, 742, 829 62
35	6, 297, 177 89	21, 895, 369 61	8, 595, 039 10	30, 490, 408 71	36, 194, 274 81
64	6, 455, 013 92	26, 418, 459 59	1, 213, 823 31	27, 632, 282 90	38, 261, 959 65
30	7, 900, 635 76	53, 801, 569 37	6, 719, 282 37	60, 520, 851 74	33, 079, 276 43
81	9, 408, 476 02	45, 227, 454 77	15, 427, 688 42	60, 655, 143 19	29, 41[illegible], 612 45
55	9, 786, 705 92	39, 933, 542 61	16, 452, 880 13	56, 386, 422 74	32, 827, 082 69
47	7, 904, 724 66	37, 165, 990 09	7, 438, 728 17	44, 604, 718 26	35, 871, 753 31
77	8, 780, 581 38	44, 049, 949 48	4, 426, 154 83	48, 476, 104 31	40, 158, 353 25
04	8, 918, 842 10	40, 389, 954 56	6, 322, 654 27	46, 712, 608 83	43, 338, 860 02
12	11, 067, 789 53	44, 078, 156 35	10, 498, 905 39	54, 577, 061 74	50, 261, 901 09
55	10, 790, 096 32	51, 142, 138 42	24, 330, 980 66	75, 473, 119 08	48, 591, 073 41
78	13, 327, 095 11	56, 312, 097 72	9, 852, 678 24	66, 164, 775 96	47, 777, 672 13
97	14, 074, 834 64	60, 333, 836 45	12, 392, 505 12	72, 726, 341 57	49, 108, 229 80
64	12, 651, 694 61	65, 032, 559 76	6, 242, 027 61	71, 274, 587 37	46, 802, 855 00
18	14, 053, 264 64	72, 291, 119 70	9, 771, 067 04	82, 062, 186 74	35, 113, 334 22
53	14, 690, 927 90	66, 327, 405 72	17, 351, 237 20	83, 672, 642 92	33, 193, 248 60
54	11, 514, 649 83	60, 010, 062 58	17, 045, 013 07	77, 055, 075 65	32, 979, 580 78
17	12, 387, 156 52	62, 537, 221 62	22, 850, 141 46	85, 387, 363 08	30, 963, 857 83
37	42, 640, 453 09	456, 379, 896 81	109, 287, 461 27	565, 667, 358 08	46, 965, 304 87
70	63, 261, 235 31	694, 004, 575 56	205, 811, 335 69	899, 815, 911 25	36, 523, 046 13
97	85, 704, 963 74	811, 283, 679 14	484, 257, 435 72	1, 295, 541, 114 86	134, 433, 738 44
71	122, 617, 434 07	1, 214, 349, 195 43	692 084, 135 94	1, 906, 433, 331 37	33, 933, 657 89
32	43, 285, 662 00	385, 954, 731 43	753, 389, 350 52	1, 139, 344, 081 95	165, 301, 654 76
66	31, 074, 965 90	206, 216, 571 38	890, 134, 995 28	1, 096, 351, 566 66	199, 289, 180 73

Statement of expenditures from the beginning of the

Years.	Civil list.	Foreign intercourse.	Miscellaneous.	Military service.	Pensions.
1867–'68	$13,127,783 70	$1,442,639 00	$38,092,091 55	$123,107,147 96	$23,792,276 87
1868–'69	*26,171,003 04	1,091,171 05	29,413,497 12	78,663,649 23	28,475,855 67
1869–'70	15,867,336 32	1,491,214 53	36,084,808 87	57,615,801 87	28,402,241 20
1870–'71	18,750,014 43	1,590,046 01	40,652,640 21	35,830,119 43	34,444,753 04
1871–'72	16,085,682 35	1,838,388 45	42,935,480 08	35,347,494 53	28,533,402 76
1872–'73	19,286,741 06	1,571,685 53	52,390,043 84	46,128,0c4 68	29,359,450 68
1873–'74	17,646,253 38	1,522,570 23	†66,094,307 23	42,459,985 79	29,038,411 56
1874–'75	17,346,929 53	§3,195,237 23	50,328,536 22	41,120,645 98	29,456,216 22
1875–'76	17,232,248 83	1,410,252 50	48,315,872 45	38,070,888 64	28,257,395 69

* This includes ..... $7,200,000 00 paid for Alaska.
Also ..... 5,505,451 79 paid for mail-service, Post-Office Department.

12,705,451 79

Government to June 30, 1876, *&c.*—Continued.

Indians.	Naval establishment.	Net ordinary expenditures.	Public debt, including principal and interest and premium.	Total.	Balances in the Treasury at the end of each year
$4,100,660 41	$25,734,658 88	$229,397,251 37	$839,974,993 99	$1,069,372,245 36	$160,666,451 8
6,981,466 96	20,055,004 89	190,851,647 96	394,281,641 16	585,133,289 12	185,157,061 7
3,410,279 41	21,786,591 64	164,658,273 84	538,497,117 60	703,155,391 44	178,731,643 9
7,425,960 73	19,447,767 23	158,141,301 08	534,097,031 32	692,238,332 40	138,589,176 1
7,057,887 05	21,239,030 93	153,037,346 15	529,323,414 02	682,360,760 17	135,386,835 6
7,957,429 65	23,536,535 90	180,229,971 32	343,555,961 01	523,785,932 23	160,273,172 8
6,692,562 06	‡30,933,120 02	194,217,210 27	530,579,949 99	724,897,160 26	179,628,342 8
8,384,656 82	21,497,626 27	171,529,848 27	510,471,037 05	682,000,885 32	....
5,966,558 17	18,963,309 82	158,216,526 10	‖ 556,229,831 29	714,446,357 39	....

† This includes $15,500,000 Geneva tribunal award.
‡ Nearly $8,000,000 increase in "construction and repair," arising from menacing attitude of Spain.
§ Includes $1,929,819 awards to British claimants.
‖ Includes $6,641,287.20 judgments of Alabama claims.

Statement of outstanding principal of the public debt of the United States on the 1st of January of each year from 1791 to 1842, inclusive; and on the 1st of July of each year from 1843 to 1876, inclusive.

January 1,	1791	$75,463,476 52	January 1,	1834	$4,760,082 08
	1792	77,227,924 66		1835	37,513 05
	1793	80,352,634 04		1836	336,957 83
	1794	78,427,404 77		1837	3,308,124 07
	1795	80,747,587 39		1838	10,434,221 14
	1796	83,762,172 07		1839	3,573,343 82
	1797	82,064,479 33		1840	5,250,875 54
	1798	79,228,529 12		1841	13,594,480 73
	1799	78,408,669 77		1842	20,601,226 28
	1800	82,976,294 35	July	1, 1843	32,742,922 00
	1801	83,038,050 80		1844	23,461,652 50
	1802	86,712,632 25		1845	15,925,303 01
	1803	77,054,686 30		1846	15,550,202 97
	1804	86,427,120 88		1847	38,826,534 77
	1805	82,312,150 50		1848	47,044,862 23
	1806	75,723,270 66		1849	63,061,858 69
	1807	69,218,398 64		1850	63,452,773 55
	1808	65,196,317 97		1851	68,304,796 02
	1809	57,023,192 09		1852	66,199,341 71
	1810	53,173,217 52		1853	59,803,117 70
	1811	48,005,587 76		1854	42,242,222 42
	1812	45,209,737 90		1855	35,586,956 56
	1813	55,962,827 57		1856	31,972,537 90
	1814	81,487,846 24		1857	28,699,831 85
	1815	99,833,660 15		1858	44,911,881 03
	1816	127,334,933 74		1859	58,496,837 88
	1817	123,491,965 16		1860	64,842,287 88
	1818	103,466,633 83		1861	90,580,873 72
	1819	95,529,648 28		1862	524,176,412 13
	1820	91,015,566 15		1863	1,119,772,138 63
	1821	89,987,427 66		1864	1,815,784,370 57
	1822	93,546,676 98		1865	2,680,647,869 74
	1823	90,875,877 28		1866	2,773,236,173 69
	1824	90,269,777 77		1867	2,678,126,103 87
	1825	83,788,432 71		1868	2,611,687,851 19
	1826	81,054,059 99		1869	2,588,452,213 94
	1827	73,987,357 20		1870	2,480,672,427 81
	1828	67,475,043 87		1871	2,353,211,332 32
	1829	58,421,413 67		1872	2,253,251,078 78
	1830	48,565,406 50		1873	2,234,482,743 30
	1831	39,123,191 68		1874	2,251,690,468 43
	1832	24,322,235 18		1875	2,232,284,531 95
	1833	7,001,698 83		1876	2,180,394,814 15

CUSTOMS.

Statement of expenses for collecting the revenue from customs, by districts, for the fiscal year ending June 30, 1876.

York, Me	$369 13
Saco, Me	1,513 70
Bangor, Me	6,776 31
Frenchman's Bay, Me	3,814 00
Machias, Me	3,698 69
Belfast, Me	5,419 22
Waldoborough, Me	8,976 68
Wiscasset, Me	4,428 00
Passamaquoddy, Me	24,082 20
Bath, Me	5,165 00
Kennebunk, Me	964 00
Castine, Me	6,034 74
Aroostook, Me	8,677 00
Portland, Me	90,276 50
Portsmouth, N. H	5,819 00
Vermont, Vt	76,770 94
New Bedford, Mass	5,294 05
Gloucester, Mass	15,561 00
Fall River, Mass	4,889 91
Marblehead, Mass	1,472 00
Nantucket, Mass	1,038 22
Plymouth, Mass	2,964 50
Edgartown, Mass	5,434 00
Salem, Mass	10,428 05

port, Mass	$6,957 65
lass	687,403 85
le, Mass	9,115 66
. I	1,475 75
R. I	4,110 73
ɔe, R. I	24,321 22
Conn	2,851 00
ɔn, Conn	1,579 85
don, Conn	7,217 51
wn, Conn	2,920 65
en, Conn	20,010 00
, N. Y	2,516,309 18
N. Y	24,850 10
cent, N. Y	17,235 04
. Y	65,498 56
N. Y	43,463 36
or, N. Y	1,155 00
N. Y	3,215 00
in, N. Y	21,880 30
hie, N. Y	24,429 97
N. Y	47,359 29
. Y	10,635 00
ɔn, N. J	530 00
g Harbor, N. J	1,606 00
g Harbor, N. J	4,423 00
N. J	2,267 35
ıboy, N. J	6,140 17
wn, N. J	311 00
hia, Pa	391,294 04
	9,355 96
h, Pa	7,510 50
ton, Del	8,884 07
, Md	380,687 00
Md	4,097 55
, Md	2,268 00
wn, D. C	4,494 00
gh, Va	3,918 62
ɔnock, Va	1,182 25
l, Va	6,773 13
ı, Va	1,432 56
Va	21,192 48
ia, Va	2,263 00
ɔne, Va	3,826 00
o, Va	148 67
ırgh, W. Va	432 11
, W. Va	279 00
ton, N. C	15,096 80
N. C	2,546 60
N. C	8,635 93
e, N. C	2,844 00
S. C	3,677 16
wn, S. C	1,610 00
n, S. C	37,077 40
ı, Ga	42,481 20
Ga	307 00
k, Ga	7,440 00
y's, Ga	2,097 00
k's, Fla	5,403 76
ustine, Fla	2,872 16
ɔa, Fla	7,299 16
ola, Fla	1,178 00
, Fla	18,022 62
n's, Fla	4,416 00
ys, Fla	2,752 00
, Fla	23,917 67
la	175 00
la	26,744 99
Miss	514 00
gh, Miss	801 60
er, Miss	6,273 38

New Orleans, La		$327,151 74
Teche, La		11,843 00
Paso del Norte, Tex		15,491 00
Brazos, Tex		50,360 06
Corpus Christi, Tex		22,821 51
Saluria, Tex		14,184 00
Galveston, Tex		50,942 68
Memphis, Tenn		11,116 89
Nashville, Tenn		900 15
Louisville, Ky		18,670 38
Miami, Ohio		10,787 82
Sandusky, Ohio		4,673 00
Cincinnati, Ohio		25,199 00
Cuyahoga, Ohio		52,464 13
Michigan, Mich		6,453 00
Detroit, Mich		56,314 13
Superior, Mich		14,841 31
Huron, Mich		46,462 64
Evansville, Ind		3,337 00
Cairo, Ill		1,147 00
Quincy, Ill		297 82
Chicago, Ill		144,484 10
Alton, Ill		275 11
Galena, Ill		852 00
Milwaukee, Wis		13,162 41
Minnesota, Minn		13,890 51
Du Luth, Minn		6,136 57
Dubuque, Ia		376 59
Burlington, Ia		358 40
Keokuk, Ia		660 18
Saint Joseph, Mo		87 00
Saint Louis, Mo		40,091 00
Kansas City, Mo		175 00
La Crosse, Wis		975 00
Omaha, Nebr		266 43
Montana and Idaho		1,898 00
Sitka, Alaska		8,703 98
Astoria, Oreg		8,693 53
Willamette, Oreg		24,341 21
Southern Oregon		4,110 72
Puget Sound, Wash		21,237 42
San Diego, Cal		5,913 00
San Francisco, Cal		426,463 13
		6,401,970 25
Miscellaneous:		
Fees from customs-cases	$19,844 73	
Transportation	367 85	
Special agents' salaries and traveling-expenses	224,846 39	
Miscellaneous	57,828 87	
		302,887 84
Total		6,704,858 09

he number of persons employed in each district of the United States for the collstoms for the fiscal year ending June 30, 1876, with their occupations and com-

aber of persons, and cupation.	Compensation.
CSTOOK, ME.	
.....	$1,500 00
ors.....	1,460 00
ors.....	2,190 00
or.....	1,460 00
IAQUODDY, ME.	
.....	3,000 00
or and inspector	1,766 30
or.....	471 00
ors.....	2,502 00
ors.....	2,196 00
or.....	912 00
or.....	730 00
.....	1,504 33
.....	3,294 00
tor.....	1,109 71
tor	1,471 20
.....	471 00
.....	2,736 00
.....	1,460 00
.....	175 70
.....	477 00
an	915 00
ien	1,460 00
an	314 00
CHIAS, ME.	
.....	1,804 58
r collector.....	1,098 00
ors and inspectors	1,721 00
.....	808 00
IMAN'S BAY, ME.	
.....	1,427 00
tor	1,200 00
or	12 00
or and inspector	1,098 00
ors and inspectors	1,300 00
.....	360 00
NGOR, ME.	
.....	2,833 00
r collector	1,566 00
.....	3,285 00
.....	918 00
gher, and gauger.....	666 00
pector	180 00
pector	111 00
an	730 00
.....	720 00
STINE, ME.	
.....	1,004 70
collector and inspect'r	1,251 00
tor	1,251 00
or	922 75
ors	2,814 75
LFAST, ME.	
.....	1,406 34
ors	3,285 00
or	500 00
or	400 00
.....	1,095 00
.....	200 00
.....	100 00
.....	50 00
.....	36 00

District, number of persons, and occupation.	Compensation.
WALDOBOROUGH, ME.	
1 collector	$2,008 65
1 special deputy collector	1,433 00
5 deputy collectors, inspectors, &c.....	5,280 50
4 deputy collectors, inspectors, &c....	1,341 00
WISCASSET, ME.	
1 collector	1,039 70
2 deputy collectors and inspectors	2,196 00
1 temporary inspector and weigher ...	1,098 00
BATH, ME.	
1 collector	1,954 91
1 deputy collector, inspector, &c	1,343 20
2 inspectors	2,502 00
1 deputy collector and inspector	963 00
1 inspector.....	369 00
1 inspector.....	354 00
1 inspector.....	152 00
1 inspector.....	144 00
1 inspector.....	21 00
PORTLAND AND FALMOUTH, ME.	
1 collector	6,000 00
2 deputy collectors	6,000 00
1 deputy collector	1,247 30
3 clerks.....	3,980 70
1 clerk.....	1,241 60
1 clerk.....	1,133 10
1 clerk.....	1,291 30
1 clerk.....	1,116 70
1 clerk	1,083 10
2 clerks.....	1,766 20
1 surveyor.....	4,029 54
1 deputy surveyor	2,500 00
1 superintendent of warehouse	1,500 00
2 store-keepers.....	2,920 00
3 store-keepers.....	3,832 50
1 assistant store-keeper.....	216 00
1 appraiser	3,000 00
1 assistant appraiser.....	2,500 00
1 examiner	1,563 80
1 weigher, gauger, and measurer.....	2,000 00
1 weigher, gauger, and measurer.....	831 00
2 occasional weighers, gaugers, and measurers	3,430 08
22 inspectors.....	25,347 75
2 night-watchmen	1,770 00
2 temporory inspectors.....	1,371 00
5 temporary inspectors.....	2,295 00
5 temporary inspectors.....	771 00
1 marker.....	639 00
2 boatmen	955 40
1 messenger	633 30
1 messenger	550 00
SACO, ME.	
1 collector	308 75
2 deputy collectors.....	900 00
1 inspector.....	99 00
KENNEBUNK, ME.	
1 collector	170 00
1 inspector.....	600 00
2 inspectors.....	156 00
YORK, ME.	
1 collector	260 50
1 inspector.....	99 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Compensation.
PORTSMOUTH, N. H.	
1 collector	$1,074 00
1 deputy collector	1,095 00
3 inspectors	3,285 00
VERMONT, VT.	
1 collector	3,511 10
1 deputy collector	2,447 90
3 deputy collectors and clerks	5,298 90
1 deputy collector and inspector	1,600 00
2 deputy collectors and inspectors	2,849 50
4 deputy collectors and inspectors	4,915 60
2 deputy collectors and inspectors	2,166 20
13 deputy collectors and inspectors	11,106 30
3 deputy collectors and inspectors	2,353 00
1 deputy collector and inspector	972 80
2 deputy collectors and inspectors	1,909 50
30 inspectors	25,014 50
1 inspector	1,219 00
1 inspector	1,464 00
1 tally-clerk	454 00
5 tally-clerks	1,061 63
3 night-watchmen	1,323 39
2 boatmen	862 24
3 customs-clerks	2,382 20
NEWBURYPORT, MASS.	
1 collector	3,897 58
1 deputy collector and inspector	1,095 00
1 weigher, gauger, and measurer	825 00
1 inspector	1,095 00
2 store-keepers	195 00
1 janitor	720 00
1 inspector	165 00
GLOUCESTER, MASS.	
1 collector	4,384 00
1 deputy collector	1,500 00
1 clerk	1,300 00
1 clerk	300 00
3 inspectors	3,285 00
1 inspector	300 00
1 janitor	500 00
1 boatman	750 00
1 inspector and store-keeper	948 00
1 inspector and store-keeper	996 00
1 inspector and store-keeper	516 00
1 inspector and store-keeper	592 00
1 store-keeper	328 00
SALEM AND BEVERLY, MASS.	
1 collector	1,026 55
1 deputy collector and inspector	1,600 00
1 inspector and clerk	1,251 00
1 inspector	1,098 00
1 weigher and gauger	612 00
1 inspector	135 00
2 inspectors	918 00
3 inspectors	3,059 70
1 boatman and inspector	725 00
1 janitor	720 00
MARBLEHEAD, MASS.	
1 collector	410 41
1 deputy collector, &c	1,002 00
1 deputy collector	374 00
BOSTON AND CHARLESTOWN, MASS.	
1 collector	8,000 00
1 special deputy collector and principal clerk	5,000 00
3 deputy collectors	9,000 00
1 deputy collector and clerk	2,000 00

District, number of persons, and occupation.	Comp ti
BOSTON, &c.—Continued.	
1 deputy collector and inspector	$1,
1 deputy collector and inspector	
1 disbursing-clerk	2,
1 cashier	3,
1 assistant cashier and clerk	2,
1 secretary	2,
1 store-keeper	2,
3 clerks	6,
6 clerks	10,
16 clerks	25,
25 clerks	35,
16 clerks	19,
20 clerks	20,
9 clerks	7,
1 messenger and clerk	1,
1 messenger and clerk	
7 messengers	6,
10 assistant messengers	7,
11 inspectors	16,
63 inspectors	80,
1 inspector of marble	
1 inspectress	
2 lieutenants night-watch	2,
40 night-watchmen	40,
9 weighers, gaugers, and measurers	18,
15 assistant weighers, gaugers, and measurers	19,
10 assistant weighers, gaugers, and measurers	10,
1 superintendent of warehouses	2,
13 store-keepers	19,
5 assistant store-keepers	4,
1 assistant store-keeper	
1 clerk and store-keeper	1,
1 clerk and store-keeper	1,
1 engineer	1,
1 assistant engineer	
150 wharf-laborers	32,
2 foremen to laborers	1,
45 laborers	22,
1 naval officer	5,
1 deputy naval officer	2,
1 acting naval officer	2,
7 clerks	12,
4 clerks	6,
2 clerks	2,
1 clerk	1,
1 messenger	
1 surveyor	5,
1 deputy surveyor	2,
1 assistant surveyor	2,
1 assistant surveyor	1,
1 clerk	1,
3 clerks	3,
1 messenger	
1 messenger	
1 messenger	
4 boatmen	3,
1 general appraiser	3,
2 appraisers	6,
2 assistant appraisers	5,
1 clerk	1,
1 examiner of drugs	1,
2 examiners	4,
5 examiners	9,
2 examiners	3,
1 examiner	1,
1 examiner	1,
1 clerk	1,
1 clerk	1,
1 clerk	1,
1 clerk	1,
1 clerk and messenger	1,
3 samplers	3,
2 markers	1,
8 openers and packers	7,
1 porter and messenger	
1 porter and messenger	

tement of the number of persons employed in each district, &c.—Continued.

, number of persons, and occupation.	Compensation.
PLYMOUTH, MASS.	
.....	$643 96
ollector.....	926 40
ollector and inspector.....	399 00
ollector and inspector.....	300 00
ollector and inspector.....	198 00
r and clerk.....	252 00
BARNSTABLE, MASS.	
.....	1,850 00
ollector and inspector.....	1,095 00
ollector and inspector.....	900 00
ollector and inspector.....	800 00
ollectors and inspectors.....	1,500 00
ollector and inspector.....	500 00
ollector and inspector.....	400 00
venue	300 00
.....	150 00
.....	400 00
.....	350 00
FALL RIVER, MASS.	
.....	904 09
ollectors and inspectors	2,502 00
ollector and inspector.....	1,192 00
ollector and inspector.....	69 00
.....	424 80
EW BEDFORD, MASS.	
.....	1,787 96
ollector, inspector, and clerk	1,625 00
.....	941 67
r, weigher, &c.....	1,251 00
r.....	1,251 00
r.....	300 00
r.....	120 00
rs.....	80 00
ollector, inspector, &c	882 53
ollector.....	120 00
.....	900 00
EDGARTOWN, MASS.	
.....	881 95
ollector, inspector, &c	1,201 03
ollector.....	922 65
ry inspector.....	596 50
ry inspector.....	495 10
ry inspector.....	489 10
itchman	600 00
.....	400 30
NANTUCKET, MASS.	
.....	23 17
ollector.....	883 33
ollector.....	512 50
PROVIDENCE, R. I.	
.....	4,736 09
ector, inspector, & measurer	1,460 00
ollector, inspector, and clerk	2,091 00
ghers, gaugers, & measurers	4,590 00
rs.....	2,190 00
rs.....	1,366 00
r.....	176 00
r.....	459 00
r.....	498 00
.....	512 90
.....	250 00
.....	29 67
er and store-keeper	1,024 70
pers.....	1,399 80
r	3,000 00
er	809 00
.....	1,000 00
janitor	720 00

District, number of persons, and occupation.	Compensation.
BRISTOL AND WARREN, R. I.	
1 collector	$67 70
1 deputy collector.....	779 00
1 inspector.....	249 00
1 boatman	216 00
NEWPORT, R. I.	
1 collector	641 04
1 deputy collector.....	1,083 10
1 inspector.....	1,098 00
1 inspector.....	600 00
1 inspector.....	300 00
1 inspector	198 00
1 occasional inspector.....	132 00
1 boatman	383 20
1 occasional inspector.....	24 00
STONINGTON, CONN.	
1 collector	606 90
1 deputy collector and inspector	398 95
1 deputy collector.....	382 45
1 deputy collector and inspector	271 43
1 boat-keeper	144 00
NEW LONDON, CONN.	
1 collector	3,000 00
1 deputy collector, clerk, and inspector	1,683 20
2 inspectors.....	2,196 00
1 inspector.....	498 10
1 inspector and night-watch	127 78
1 boatman and messenger.....	480 00
2 temporary inspectors.....	36 00
1 janitor	600 00
MIDDLETOWN, CONN.	
1 collector	1,451 10
1 deputy collector.....	1,203 00
1 deputy collector and inspector	745 70
1 inspector.....	262 00
1 store-keeper.....	100 00
1 janitor	600 00
NEW HAVEN, CONN.	
1 collector	3,000 00
1 deputy collector.....	1,766 90
1 inspector and clerk	1,394 70
1 inspector and clerk	1,262 60
1 additional clerk.....	562 44
2 weighers and gaugers.....	2,502 00
2 inspectors.....	2,502 00
2 inspectors.....	2,349 00
1 night-inspector.....	1,098 00
1 night-inspector.....	325 00
1 night-inspector.....	400 00
1 messenger and porter.....	500 00
1 janitor	660 00
1 fireman	512 50
1 inspector.....	15 00
1 inspector.....	72 00
1 inspector.....	48 00
FAIRFIELD, CONN.	
1 collector	1,324 04
1 deputy collector, inspector, &c	1,325 00
1 inspector.....	300 00
1 inspector.....	124 60
SAG HARBOR, N. Y.	
1 collector	476 45
1 deputy collector.....	349 89
1 surveyor.....	375 70
1 deputy collector.....	180 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Compensation.
PHILADELPHIA, PA.—Continued.	
1 clerk	$748 40
1 clerk	1,022 40
1 clerk	665 20
1 clerk	905 60
5 clerks	3,728 40
2 clerks	1,577 40
1 messenger	720 00
1 surveyor	5,000 00
2 deputy surveyors	5,000 00
1 clerk	748 40
1 clerk	1,600 00
1 clerk	1,400 00
1 clerk	1,200 00
2 messengers	1,019 40
1 general appraiser	3,000 00
1 clerk	582 10
1 clerk	759 50
1 clerk	498 90
1 clerk	404 96
1 messenger	374 20
1 appraiser	3,000 00
2 assistant appraisers	5,000 00
1 examiner	842 37
4 examiners	7,200 00
1 examiner	1,591 29
1 examiner of drugs	1,000 00
1 clerk	1,600 00
3 clerks	3,732 10
1 clerk	1,200 00
8 packers	8,000 00
2 packers	1,155 77
1 messenger	670 47
6 watchmen	4,320 00
1 foreman	800 00
6 laborers	4,320 00
1 marker	720 00
1 chief weigher	2,000 00
10 assistant weighers	4,982 50
8 assistant weighers	1,240 00
8 assistant weighers	3,650 40
1 clerk	1,200 00
3 firemen	1,365 75
3 firemen	1,597 50
1 messenger	720 00
1 porter	720 00
3 gaugers	6,000 00
1 measurer	612 00
1 measurer	745 50
4 laborers	2,880 00
54 inspectors	33,048 00
1 inspector	1,220 00
50 inspectors	37,275 00
1 inspector	498 90
2 inspectors	2,196 00
32 inspectors	14,688 00
1 inspector	330 00
1 inspectress	459 00
29 inspectors	15,442 50
1 inspector	490 00
1 inspectress	462 00
1 inspector	600 00
3 boatmen	2,160 00
1 boatman	676 91
14 laborers	9,109 00
1 laborer	666 87
1 laborer	513 58
1 laborer	301 50
1 laborer	297 00
1 laborer	285 75
14 laborers	707 80
1 laborer	23 08
1 engineer	998 90
1 engineer	167 60
1 assistant engineer	599 30
1 assistant engineer	134 10
1 fireman	599 30

District, number of persons, and occupation.	Compensation.
PHILADELPHIA, PA.—Continued.	
The following persons were employed at the Centennial Exhibition building:	
18 examiners	$2,741 12
7 clerks	781 89
5 packers	780 37
38 laborers	1,904 82
64 inspectors	14,181 00
29 night-watchmen	5,337 50
Paid to persons employed under act of Congress making appropriation for "expenses of admission of foreign goods to the Centennial Exhibition"	40,000 00
ERIE, PA.	
1 collector	1,000 00
1 deputy collector and inspector	1,566 30
1 deputy collector and inspector	759 00
3 inspectors	1,771 00
1 inspector	519 00
1 inspector	450 00
1 inspector	442 00
PITTSBURGH, PA.	
1 surveyor	3,295 00
1 deputy surveyor and clerk	1,200 00
1 inspector	1,098 00
1 appraiser	3,000 00
1 messenger and watchman	600 00
DELAWARE, DEL.	
1 collector	1,967 52
1 clerk and deputy collector	1,678 90
1 deputy collector and inspector, &c	1,038 00
5 deputy collectors and inspectors	2,793 60
6 boatmen	1,949 10
1 store-keeper	367 00
BALTIMORE, MD.	
1 collector	7,094 88
2 deputy collectors	6,000 00
1 deputy collector	1,200 00
1 auditor	2,500 00
1 cashier	2,500 00
1 assistant cashier	1,741 60
1 entry-clerk, &c	853 24
1 entry-clerk	59 34
10 clerks	17,416 01
9 clerks	13,870 31
8 clerks	4,656 80
7 clerks	5,358 40
8 clerks	9,114 71
4 messengers	3,212 40
56 day-inspectors	77,446 50
52 night-inspectors	52,106 50
4 watchmen	3,966 00
4 boatmen	918 00
1 female examiner	683 10
2 markers	1,746 60
1 messenger	803 10
1 captain of watch	1,357 50
1 lieutenant of watch	1,138 65
Night-service of inspectors	999 00
1 weigher	2,000 00
1 clerk	1,171 11
1 clerk	1,141 56
12 assistant weighers	15,218 86
3 inspectors and gaugers	4,072 50
2 measurers	997 80
13 markers	10,544 00
Scale-hands	12,893 25

ent of the number of persons employed in each district, &c.—Continued.

ber of persons, and cupation.	Compensation.	District, number of persons, and occupation.	Compensation.
EIE, N. Y.—Cont'd.		BUFFALO CREEK, N. Y.—Cont'd.	
....	$321 00	1 clearance-clerk.....	$597 80
.....	729 00	1 night-clerk.....	633 00
.....	540 00	1 watchman.....	836 00
		1 cashier.....	1,266 72
/INCENT, N. Y.		3 inspectors.....	3,753 00
		4 inspectors.....	1,836 00
....	2,500 00	17 inspectors.....	18,666 00
r collector	1,500 00		
or.....	1,200 00	DUNKIRK, N. Y.	
ors.....	7,165 00		
.....	5,644 00	1 collector	1,118 07
		1 deputy collector and clerk.....	779 00
/EGO, N. Y.		1 deputy collector and inspector.....	720 60
		1 inspector.....	428 50
.....	4,500 00		
or.....	1,768 30	NEWARK, N. J.	
or and cashier.....	1,541 60		
or and inspector.....	1,174 50	1 collector	882 10
or and inspector.....	718 50	1 deputy collector.....	1,313 10
.....	2,196 00	1 inspector.....	1,251 00
.....	642 00		
.....	4,788 00	PERTH AMBOY, N. J.	
.....	723 00		
.....	684 00	1 collector	1,451 44
.....	636 00	1 deputy collector.....	1,200 00
.....	735 00	1 inspector.....	1,095 00
.....	1,104 00	1 inspector.....	459 00
ors and clerks.....	1,988 16	1 inspector.....	658 00
it of warehouse.....	1,464 00	2 inspectors.....	1,200 00
.....	4,302 00		
.....	488 00	LITTLE EGG HARBOR, N. J.	
.....	883 20		
ors and clerks.....	2,249 40	1 collector.....	250 00
ors and clerks.....	2,166 20	1 deputy collector and inspector.....	704 00
.....	725 29	3 inspectors.....	1,278 00
.....	671 50		
		GREAT EGG HARBOR, N. J.	
NESEE, N. Y.			
		1 collector.....	603 28
.....	2,500 00	1 deputy collector.....	730 00
or.....	1,683 20	1 boatman and inspector	531 50
or.....	1,483 10	1 boatman	146 00
ors.....	2,665 10		
ors and inspectors.....	2,301 00	BRIDGETOWN, N. J.	
.....	1,464 00		
.....	9,306 00	1 collector.....	612 70
.....	426 60	1 deputy collector.....	72 00
pectors.....	360 00	1 deputy collector.....	86 00
AGARA, N. Y.		BURLINGTON, N. J.	
.....	2,500 00	1 collector.....	266 15
or and clerk.....	2,500 00		
ors and clerks.....	3,600 00	PHILADELPHIA, PA.	
or.....	1,300 00		
.....	1,200 00	1 collector.....	8,000 04
tors and inspectors.....	18,615 00	2 deputy collectors.....	6,000 02
.....	3,285 00	1 acting deputy collector.....	2,000 00
ors and inspectors.....	5,124 00	1 assistant collector.....	1,500 00
.....	720 00	1 cashier.....	2,500 04
		1 assistant cashier	2,000 00
LO CREEK, N. Y.		1 clerk	2,000 00
		5 clerks.....	9,000 00
.....	2,500 00	11 clerks.....	17,600 00
or.....	2,282 31	11 clerks.....	15,400 00
or.....	1,251 00	1 clerk.....	1,289 24
ors.....	2,928 00	2 clerks.....	2,400 00
or.....	1,098 00	1 clerk.....	1,088 56
or.....	1,098 00	1 clerk.....	26 37
.....	3,000 00	3 messengers	2,160 00
.....	1,685 30	1 messenger.....	686 79
.....	1,453 85	1 messenger.....	300 00
rk.....	1,441 40	2 watchmen.....	1,440 07
.....	1,453 95	1 fireman	720 00
.....	1,116 60	1 naval officer.....	5,000 00
.....	1,283 20	1 deputy naval officer.....	2,500 00
.....	900 00	1 clerk.....	831 50
.....	600 00	1 clerk.....	1,110 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Compensation.
WILMINGTON, N. C.—Continued.	
1 clerk	$1,324 60
1 clerk	498 90
3 inspectors	3,753 00
3 inspectors	3,523 50
4 boatmen	1,159 60
GEORGETOWN, S. C.	
1 collector	405 59
1 deputy collector	809 50
2 boatman	580 00
CHARLESTON, S. C.	
1 collector	5,460 00
1 deputy collector	2,300 00
1 auditor	1,700 00
2 clerks	2,800 00
1 clerk	1,200 00
1 appraiser	1,500 00
1 chief inspector	1,460 00
7 inspectors	7,665 00
3 night-watchmen	2,190 00
2 watchmen	1,200 00
4 boatmen	2,000 00
1 messenger	800 00
1 assistant messenger	600 00
1 janitor	500 00
BEAUFORT, S. C.	
1 collector	2,390 63
1 deputy collector and inspector	1,098 00
1 detective	495 20
2 boatmen	650 00
1 messenger	46 59
SAVANNAH, GA.	
1 collector	3,175 82
1 special deputy collector	2,207 90
1 deputy collector and cashier	1,883 10
1 clerk and auditor	1,678 25
1 clerk	1,566 30
1 clerk	1,483 10
1 clerk	1,400 00
1 clerk	665 20
1 clerk	582 10
1 inspector	1,460 00
1 inspector	1,177 00
6 inspectors	7,047 00
1 inspector	1,169 50
1 inspector	1,153 50
1 inspector	954 00
1 inspector	486 00
1 inspector	117 00
1 inspector	108 00
1 temporary inspector	112 00
5 night-watchmen	4,575 00
1 night-watchman	910 00
1 night-watchman	630 00
1 night-watchman	460 00
1 temporary watchman	20 00
1 messenger	540 00
1 janitor	1,000 00
1 assistant janitor	540 00
2 appraisers	3,000 00
1 porter	360 00
4 boatmen	2,161 78
1 surveyor	1,722 07
1 deputy surveyor	1,324 70
1 porter	360 00
BRUNSWICK, GA.	
1 collector	2,997 84
2 deputy collectors and inspectors	2,190 00
1 inspector	1,095 00
1 temporary inspector	30 00
6 boatmen	1,800 00

District, number of persons, and occupation.	Compensation.
SAINT MARY'S, GA.	
1 collector	$1,179 29
1 deputy collector	1,137 86
2 boatmen	675 00
FERNANDINA, FLA.	
1 collector	1,838 87
1 deputy collector	1,251 00
1 inspector	1,095 00
1 inspector	728 00
1 boatman and porter	350 00
2 boatmen	650 00
SAINT AUGUSTINE, FLA.	
1 collector	542 75
1 special deputy collector	22 00
1 deputy collector and inspector	300 00
2 deputy collectors and inspectors	1,452 00
6 boatmen	1,549 80
SAINT JOHN'S, FLA.	
1 collector	1,131 57
1 deputy collector and inspector	1,251 00
1 deputy collector	426 00
1 inspector	459 00
6 boatmen	950 00
KEY WEST, FLA.	
1 collector	4,098 00
1 deputy collector	2,907 90
1 cashier	1,566 30
2 clerks	2,732 60
3 inspectors	3,753 00
3 night-watchmen	2,636 50
1 store-keeper	1,098 00
1 messenger	730 00
1 night-watchman	730 00
2 inspectors	1,460 00
2 inspectors	600 00
4 boatmen	1,938 80
4 boatmen	1,200 00
1 janitor	600 00
1 temporary inspector	63 00
SAINT MARK'S, FLA.	
1 collector	500 00
1 special deputy collector	1,460 00
1 deputy collector	910 00
1 inspector	980 00
4 boatmen	1,200 00
APALACHICOLA, FLA.	
1 collector	604 05
1 deputy collector and inspector	459 00
1 messenger	125 00
4 temporary boatmen	20 00
PENSACOLA, FLA.	
1 collector	3,000 00
1 deputy collector and clerk	748 40
1 deputy collector	1,600 00
1 deputy collector	701 10
2 clerks	1,166 20
2 inspectors	1,224 00
6 inspectors	6,588 00
1 inspector	720 00
1 inspector	453 00
2 night-watchmen	765 00
1 night-watchman	426 00
1 night-watchman	732 00
6 boatmen	1,200 00
6 boatmen	1,050 00
1 messenger	600 00
1 janitor	600 00

nt of the number of persons employed in each district, &c.—Continued.

ıber of persons, and :upation.	Compensation.
, MD.—Continued.	
.....	$2,000 00
-keeper	1,341 60
.....	1,141 60
.....	4,500 40
.....	1,713 37
.....	1,073 30
.....	1,098 90
.....	1,002 75
t of stores	2,000 00
.....	17,276 00
.....	794 80
;ore-keepers	312 00
iser	3,000 00
.....	498 90
.....	6,000 00
.....	3,483 20
.....	9,249 60
.....	4,624 80
.....	3,966 00
eners and packers.....	414 80
ackers	3,966 00
amplers.....	4,466 61
.....	2,747 42
.....	382 52
.....	802 50
.....	5,024 91
ɔfficer	2,500 00
.....	1,683 20
.....	6,166 40
.....	5,366 40
.....	997 80
.....	584 20
.....	803 10
.....	4,230 20
;or	2,500 00
.....	1,396 70
.....	1,324 70
.....	1,155 25
.....	1,042 20
.....	803 10
odian.....	1,500 00
.....	912 50
.....	1,200 00
neer.....	900 00
.....	876 94
.....	101 10
.....	92 25
'APOLIS, MD.	
.....	364 35
;or.....	300 00
;or.....	202 40
.....	1,251 00
.....	180 00
STERN MD.	
.....	1,200 60
;or and inspector	1,252 00
;or and inspector	886 00
:GETOWN, D. C.	
.....	1,397 81
.....	2,212 20
.....	1,013 10
.....	82 80
:XANDRIA, VA.	
.....	470 68
;or.....	1,200 00
.HANNOCK, VA.	
.....	396 90
;or.....	962 00
.....	125 00

District, number of persons, and occupation.	Compensation.
YORKTOWN, VA.	
1 collector	$406 00
1 deputy collector.....	600 00
RICHMOND, VA.	
1 collector	1,691 75
1 deputy collector and clerk.....	1,481 01
1 inspector and clerk.....	1,218 00
2 inspectors.....	1,863 00
1 temporary inspector.....	60 00
1 boatman	194 66
1 watchman.....	806 50
PETERSBURGH, VA.	
1 collector	535 92
1 deputy collector and clerk	1,573 00
1 deputy collector and inspector.....	1,251 00
1 inspector.....	459 00
1 temporary inspector.....	18 00
1 revenue boatman.....	180 00
1 janitor	900 00
1 watchman and messenger.....	732 00
NORFOLK AND PORTSMOUTH, VA.	
1 collector	3,000 00
1 deputy collector and clerk.....	1,700 00
1 appraiser.....	3,000 00
2 clerks.....	2,800 00
1 clerk.....	1,000 00
3 day-inspectors	3,285 00
1 inspector and store-keeper	1,000 00
1 night-watchman	1,000 00
2 watchmen.....	1,200 00
1 boatman	520 00
3 boatmen	900 00
CHERRYSTONE, VA.	
1 collector	895 00
1 deputy collector and inspector	1,095 00
2 deputy collectors.....	730 00
1 boatman	300 00
1 boatman	150 00
WHEELING, W. VA.	
1 surveyor.....	1,100 98
1 deputy surveyor	50 00
PARKERSBURGH, W. VA.	
1 surveyor.....	87 00
ALBEMARLE, N. C.	
1 collector	1,215 40
1 deputy collector.....	600 00
2 deputy collectors.....	1,000 00
PAMLICO, N. C.	
1 collector	1,475 85
1 deputy collector.....	1,095 00
3 deputy collectors.....	1,800 00
1 deputy collector.....	300 00
2 boatmen	600 00
1 messenger	313 00
BEAUFORT, N. C.	
1 collector	1,236 60
1 deputy collector.....	809 00
1 boatman	265 00
WILMINGTON, N. C.	
1 collector	2,500 00
1 deputy collector and inspector	1,863 10

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Compensation.
SALURIA, TEX.—Continued.	
1 mounted inspector	$1,251 00
1 mounted inspector	651 00
1 boatman	460 00
1 porter and messenger	360 00
CORPUS CHRISTI, TEX.	
1 collector	3,179 17
1 special deputy collector and cashier	1,966 20
1 deputy collector and clerk	1,566 30
1 clerk and inspector	1,251 00
1 store-keeper	1,251 00
2 local inspectors	2,502 00
3 deputy collectors and inspectors	3,753 00
3 mounted inspectors	3,753 00
1 mounted inspector	612 00
1 porter	420 00
1 special inspector	40 00
BRAZOS DE SANTIAGO, TEX.	
1 collector	4,500 00
1 deputy collector and cashier	2,207 90
1 deputy collector and book-keeper	1,939 40
1 deputy collector and inspector	2,166 30
3 deputy collectors and inspectors	3,859 00
2 clerks	3,532 60
1 clerk and expert	1,566 30
1 store-keeper	1,566 30
1 clerk	1,366 28
13 mounted inspectors	21,555 50
6 inspectors	6,654 00
2 inspectors	1,830 00
1 watchman	912 50
1 messenger	600 00
1 inspectress	1,095 00
1 boatman	375 30
PASO DEL NORTE, TEX.	
1 collector	2,000 00
1 special deputy collector	1,500 00
1 deputy collector	1,200 00
1 deputy collector	1,000 00
1 deputy collector	500 00
2 deputy collectors	1,200 00
4 inspectors	4,380 00
1 watchman	600 00
NASHVILLE, TENN.	
1 surveyor	629 25
MEMPHIS, TENN.	
1 surveyor	1,482 00
1 special deputy surveyor	1,000 00
1 messenger	400 00
1 porter	90 00
LOUISVILLE, KY.	
1 surveyor	3,501 89
1 appraiser	3,000 00
1 special deputy surveyor and clerk	1,600 00
1 clerk	1,200 00
1 clerk	1,000 00
1 deputy surveyor and inspector	1,095 00
1 night-watchman	720 00
1 messenger	547 50
1 store-keeper	720 00
CINCINNATI, OHIO.	
1 survey or	5,000 00
1 deputy surveyor	2,207 90
1 assistant book-keeper	1,324 70
1 admeasurer	1,073 00
1 invoice-clerk	1,083 10

District, number of persons, and occupation.	Compensation.
CINCINNATI, OHIO—Continued.	
1 warehouse-clerk	$941 60
1 copying-clerk	941 60
1 appraiser	3,000 00
1 examiner	1,594 60
1 porter	649 90
1 weigher, gauger, and measurer	1,251 00
1 messenger	460 00
1 inspector	1,098 00
1 inspector	1,000 00
1 store-keeper	850 00
1 janitor	460 00
2 superintendents of heating	349 40
1 drug-examiner	5 00
1 store-keeper	353 40
CUYAHOGA, OHIO.	
1 collector	2,500 00
1 special deputy collector	1,766 30
1 deputy collector	1,366 30
1 appraiser	3,000 00
1 deputy collector and clerk	1,024 70
1 deputy collector and inspector	1,251 00
1 clerk	1,166 30
1 deputy collector and weigher	501 00
6 inspectors	3,585 00
1 night-inspector	459 00
1 deputy collector and watchman	426 00
1 copyist	374 90
1 opener and packer	600 00
1 night-watchman	1,057 50
2 deputy collectors	960 00
2 deputy collectors	600 00
1 deputy collector	22 89
2 janitors	1,440 00
1 fireman	638 75
SANDUSKY, OHIO.	
1 collector	2,500 00
1 special deputy collector	1,200 00
1 deputy collector and inspector	732 00
1 deputy collector and clerk	360 86
2 deputy collectors	966 40
1 deputy collector	341 60
1 deputy collector	241 50
3 deputy collectors	600 00
MIAMI, OHIO.	
1 collector	2,586 25
1 appraiser	3,000 00
1 special deputy collector	1,566 30
1 night deputy collector	672 00
2 inspectors	1,557 00
DETROIT, MICH.	
1 collector	3,751 00
1 appraiser	3,000 00
1 special deputy collector	2,000 00
1 deputy collector and clerk	1,500 00
1 cashier	1,400 00
4 deputy collectors and clerks	4,800 00
1 deputy collector and clerk	999 00
1 deputy collector and inspector	1,460 00
3 deputy collectors and inspectors	3,285 00
9 deputy collectors and inspectors	8,208 00
5 deputy collectors and inspectors	3,645 00
2 deputy collectors and inspectors	1,098 00
5 deputy collectors and inspectors	1,200 00
10 inspectors	9,130 00
3 inspectors	2,187 00
1 inspectress	729 00
1 deputy collector	702 00
3 deputy collectors	360 00
2 deputy collectors	.....
1 store-keeper	1,095 00
1 store-keeper	223 00

t of the number of persons employed in each district, &c.—Continued.

ber of persons, and upation.	Compensation.
CH.—Continued.	
	$600 00
	500 00
ir	400 00
	278 00
ieer	228 32
ION, MICH.	
	2,500 00
collector	1,883 10
or and cashier	1,500 00
or and clerk	1,200 00
or and clerk	1,095 00
or and clerk	1,043 20
or and clerk	926 40
ors and inspectors	2,715 00
ors and inspectors	1,983 00
or and inspector	779 00
or and inspector	912 00
or and inspector	876 50
or and inspector	808 50
or and inspector	115 00
ors and inspectors	4,380 00
or and inspector	459 00
or	976 00
ors	1,366 20
or	400 00
or	420 00
ors	1,440 00
or	120 00
	3,285 00
	459 00
	3,898 00
	1,983 00
	876 75
	1,617 00
	303 00
	350 00
	730 00
	240 00
ld in coin)	612 00
	1,251 00
	459 00
ERIOR, MICH.	
	2,900 00
tor	459 00
r collector	1,566 24
or	1,083 12
	2,165 00
or	883 20
or	854 50
or	626 50
or	623 50
or	610 00
or	500 00
ors	964 00
or	458 00
or	452 50
or	300 00
or	263 05
or	216 70
or	98 91
or	12 00
or	11 00
or	9 00
IIGAN, MICH.	
	2,500 00
or and clerk	1,200 00
ors and inspectors	1,026 00
or and inspector	600 00
or	600 00
ors	960 00
ors	720 00
tors	975 00
ors	720 00
or	180 00
or	18 75

District, number of persons, and occupation.	Compensation.
EVANSVILLE, IND.	
1 surveyor	$1,685 40
1 deputy surveyor and clerk	415 80
1 store-keeper	850 00
MICHIGAN CITY, IND.	
1 surveyor	350 00
CHICAGO, ILL.	
1 collector	4,500 00
1 deputy collector and clerk	2,800 00
2 deputy collectors and clerks	4,000 00
1 deputy collector, inspector, and clerk	1,689 20
1 deputy collector, inspector, and clerk	1,566 30
1 deputy collector	160 00
1 surveyor	350 00
1 auditor	2,200 00
1 assistant auditor	1,757 90
1 cashier	2,000 00
1 clerk	2,083 20
2 clerks	3,249 60
2 clerks	2,917 00
1 clerk	1,424 70
1 clerk	1,283 20
1 clerk	1,249 80
1 clerk	1,133 10
1 clerk	1,024 70
1 clerk	965 20
1 clerk	768 93
1 clerk	683 51
1 clerk	97 80
2 inspectors	1,251 00
11 inspectors	12,919 50
1 inspector	1,105 50
6 inspectors	4,437 00
1 inspector	736 50
1 inspector	733 50
1 inspector	655 50
2 inspectors	1,071 00
2 store-keepers	2,562 00
1 store-keeper	732 00
1 store-keeper	549 00
1 store-keeper	529 00
1 store-keeper	264 00
1 watchman	915 00
1 messenger	732 00
2 janitors	1,460 00
1 appraiser	3,000 00
1 examiner	1,509 95
1 examiner	1,470 07
1 clerk	1,294 46
1 messenger	915 00
GALENA, ILL.	
1 surveyor	416 90
1 deputy surveyor and clerk	500 00
CAIRO, ILL.	
1 surveyor	967 20
1 inspector	357 00
1 deputy surveyor	350 00
MILWAUKEE, WIS.	
1 collector	2,500 00
1 appraiser	3,000 00
1 deputy collector	1,800 00
1 deputy collector	1,500 00
3 inspectors	3,285 00
1 deputy collector	600 00
1 deputy collector	350 00
1 deputy collector	300 00
1 deputy collector	200 00
1 deputy collector	150 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Compensation.
LA CROSSE, WIS.	
1 surveyor	$1,200 00
MINNESOTA, MINN.	
1 collector	2,500 00
1 deputy collector	2,000 00
1 special deputy collector	1,460 00
1 inspector	1,082 50
1 mounted inspector	535 00
2 mounted inspectors	2,349 00
2 deputy collectors	2,190 00
1 clerk and inspector	808 50
1 clerk and inspector	1,174 50
DU LUTH, MINN.	
1 collector	3,199 00
1 deputy collector	1,324 70
1 inspector	1,098 00
1 inspector	123 00
1 store-keeper	699 00
1 clerk and inspector	625 57
DUBUQUE, IOWA.	
1 surveyor	477 77
BURLINGTON, IOWA.	
1 surveyor	373 22
SAINT LOUIS, MO.	
1 surveyor	5,000 00
1 appraiser	3,000 00
1 special deputy surveyor and clerk	2,800 00
1 deputy surveyor and clerk	2,024 70
1 deputy surveyor and clerk	1,849 40
1 deputy surveyor and clerk	1,766 30
1 deputy surveyor and clerk	1,524 70
2 clerks	2,449 60
2 clerks	2,332 60
1 clerk	1,141 60
1 clerk	498 90
1 examiner	1,324 70
1 inspector and weigher	1,410 75
3 inspectors	3,753 00
2 inspectors	1,224 00
1 inspector	57 00
1 messenger	724 70
1 messenger	349 20
1 watchman	808 50
1 store-keeper	885 00
1 opener and packer	299 40
1 laborer	176 37
OMAHA, NEBR.	
1 surveyor	451 84
MONTANA AND IDAHO.	
1 collector	1,083 54
1 deputy collector	110 00
PUGET SOUND, WASH.	
1 collector	3,000 00
2 deputy collectors and clerks	4,300 00
1 clerk and inspector	1,200 00
7 inspectors	8,400 00
1 watchman	730 00
3 boatmen	1,800 00
OREGON, OREG.	
1 collector	3,000 00
1 deputy collector	1,400 00
1 deputy collector	500 00
2 inspectors	2,000 00
2 boatmen	960 00

District, number of persons, and occupations.	Com
WILLAMETTE, OREG.	
1 collector	$3
1 deputy collector	2
1 deputy collector	2
1 appraiser	3
1 clerk	1
1 clerk	
1 weigher and gauger	
2 inspectors	2
2 inspectors	1
1 inspector, weigher, &c	1
1 opener and packer	1
1 porter and messenger	
1 store-keeper	1
SOUTHERN, OREG.	
1 collector	1
3 deputy collectors	1
1 deputy collector and inspector	
SAN FRANCISCO, CAL.	
1 collector	3
3 deputy collectors	1(
3 clerks	3
5 clerks	5
10 clerks	1(
15 clerks	1(
2 deputy collectors	3
3 clerks	1
2 clerks	1
1 janitor	1
5 messengers	3
2 messengers, temporary	
1 messenger	
4 watchmen	4
1 watchman, temporary	
1 laborer	
1 deputy collector and store-keeper	3
1 clerk	3
6 clerks	6
3 clerks	
1 clerk	
1 engineer	
1 superintendent of laborers	
7 laborers	
8 laborers, temporary	
2 messengers	
3 watchmen	
12 assistant store-keepers	1
1 assistant store-keeper, temporary	
2 appraisers	
2 assistant appraisers	
4 examiners	
1 examiner	
1 clerk	
1 sampler	
1 messenger	
1 laborer	
13 laborers	
8 laborers, temporary	
1 naval officer	
1 deputy naval officer	
7 clerks	1
2 clerks	
3 clerks	
1 messenger	
1 surveyor	
2 deputy surveyors	
1 clerk	
1 clerk	
1 messenger	
2 boarding-officers	
6 boatmen	
38 inspectors	
1 inspectress	
5 inspectors	
1 night-inspector	

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Compensation.	District, number of persons, and occupation.	Compensation.
SAN FRANCISCO, CAL.—Continued.		SAN DIEGO, CAL.—Continued.	
1 night-inspector	$1,299 80	1 deputy collector and inspector	$1,251 00
32 night-inspectors	32,621 40	1 mounted inspector	1,035 00
12 night-inspectors, temporary	9,145 44	1 mounted inspector	98 00
4 weighers	6,831 50	1 deputy collector	1,000 00
14 assistant weighers	15,397 80	1 inspector	1,000 00
25 assistant weighers and laborers	20,264 56		
1 gauger	2,000 00	ALASKA, ALASKA.	
2 laborers	1,268 40		
1 laborer, temporary	419 20	1 collector	3,250 70
		3 deputy collectors	4,050 00
SAN DIEGO, CAL.		1 deputy collector	1,450 90
		1 deputy collector	1,200 00
1 collector	3,000 00		

Statement exhibiting the number and tonnage of the registered, enrolled, and licensed vessels of the United States on June 30, 1876.

States and Territories.	Registered.		Enrolled.		Licensed under 20 tons.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Maine	544	338,546.14	1,912	171,782.74	519	6,527.41	2,975	516,856.29
New Hampshire	10	7,814.31	46	4,250.96	23	253.10	79	12,318.37
Vermont	.....	.....	16	3,258.16	1	6.00	17	3,264.16
Massachusetts	611	304,331.14	1,624	184,078.75	361	4,011.23	2,596	492,421.12
Rhode Island	12	2,993.37	153	37,962.46	114	1,114.97	279	42,070.80
Connecticut	51	13,657.32	463	67,048.28	325	3,472.63	839	84,178.23
New York	896	598,412.26	3,991	689,667.48	742	8,492.99	5,629	1,296,572.73
New Jersey	36	3,612.96	855	95,810.89	354	3,930.46	1,245	103,354.31
Pennsylvania	135	73,750.59	1,498	298,948.94	196	2,389.94	1,829	375,089.47
Delaware	3	639.78	144	13,809.61	35	392.31	182	14,841.70
Maryland	110	38,274.69	1,613	129,353.79	595	7,061.25	2,318	174,689.73
District of Columbia	13	1,394.24	59	7,121.03	41	493.23	113	9,008.50
Virginia	22	5,244.73	380	18,551.23	661	6,335.25	1,063	30,131.21
North Carolina	17	3,110.21	84	4,811.03	199	2,118.18	300	10,039.42
South Carolina	13	5,494.35	73	6,047.30	116	1,340.31	202	12,881.96
Georgia	35	13,784.34	49	10,623.51	31	287.19	115	24,695.04
Florida	60	6,039.72	117	12,411.78	135	1,483.67	312	19,935.17
Alabama	27	9,859.16	44	6,405.50	37	330.46	108	16,595.12
Mississippi	9	1,631.49	66	5,392.40	60	738.99	135	7,762.88
Louisiana	82	38,277.86	266	44,777.92	252	2,372.86	600	85,428.64
Texas	31	7,272.38	107	9,076.07	166	1,808.53	304	18,156.98
Tennessee	3	1,481.32	78	12,771.70	7	105.73	88	14,358.75
Kentucky	.....	.....	56	11,779.37	7	96.79	63	11,876.16
Missouri	3	801.50	309	115,824.82	2	19.52	314	116,645.84
Iowa	.....	.....	36	2,945.40	4	64.47	40	3,009.87
Nebraska	1	171.46	21	4,449.96	.....	.....	22	4,621.42
Minnesota	.....	.....	75	7,668.75	6	86.34	81	7,755.09
Wisconsin	3	1,809.55	385	65,703.49	2	26.47	390	67,539.51
Illinois	25	12,249.42	458	89,962.44	28	371.05	511	102,582.91
Indiana	.....	.....	82	10,706.70	.....	.....	82	10,706.70
Michigan	15	3,389.55	789	153,295.90	185	2,310.19	989	158,995.64
Ohio	10	4,147.17	531	148,091.58	60	704.82	601	152,943.57
West Virginia	.....	.....	208	24,551.56	13	183.85	221	24,735.41
California	173	84,600.41	694	117,439.60	198	2,494.98	1,065	204,534.99
Oregon	5	1,833.28	86	23,779.88	20	202.04	111	25,815.20
Washington	45	8,051.00	40	14,643.05	22	205.68	107	22,899.73
Alaska	9	145.47	.....	.....	.....	.....	9	145.47
Total of the United States	3,009	1,592,821.17	17,408	2,624,804.03	5,517	61,832.89	25,934	4,279,458.09
SUMMARY.								
Atlantic and Gulf coasts	2,702	1,469,955.81	11,970	1,488,029.64	4,912	54,353.55	19,584	3,012,339.00
Pacific coast	232	94,630.16	820	155,862.53	240	2,902.70	1,292	253,395.39
Northern lakes	63	23,848.33	2,825	585,584.20	305	3,778.09	3,193	613,211.62
Western rivers	12	4,385.87	1,793	395,327.66	60	798.55	1,865	400,512.08
Total United States	3,009	1,592,821.17	17,408	2,624,804.03	5,517	61,832.89	25,934	4,279,458.09

Statement exhibiting the number and tonnage of sailing-vessels, steam-vessels, canal-boats, and barges of the United States June 30, 1876.

States and Territories.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	No.	*Tons.*	*No.*	*Tons.*	*No.*	*Tons.*	*No.*	*Tons.*	*No.*	*Tons.*
Maine	2,878	497,141.34	96	19,563.53	.....	.....	1	151.42	2,975	516,856.29
New Hampshire	71	11,809.88	8	508.49	.....	.....	.....	.....	79	12,318.37
Vermont	10	554.29	5	2,520.43	2	189.44	.....	.....	17	3,264.16
Massachusetts	2,463	450,720.47	127	39,679.69	.....	.....	6	2,020.96	2,596	492,421.12
Rhode Island	228	20,264.80	51	21,806.00	.....	.....	.....	.....	279	42,070.80
Connecticut	734	53,101.97	80	26,117.44	1	120.00	24	4,838.82	839	84,178.23
New York	3,225	694,128.55	1,011	408,287.66	832	65,567.39	561	128,589.13	5,629	1,296,572.73
New Jersey	920	59,359.97	99	18,424.63	160	15,196.13	66	10,373.58	1,245	103,354.31
Pennsylvania	973	169,196.81	491	133,863.93	20	2,559.36	345	69,469.37	1,829	375,089.47
Delaware	159	11,337.14	16	2,569.75	.....	.....	7	934.81	182	14,841.70
Maryland	1,634	99,046.69	119	41,652.58	565	33,990.46	.....	.....	2,318	174,689.73
District of Columbia	83	3,147.22	28	5,683.42	1	85.28	1	92.58	113	9,008.50
Virginia	971	22,296.45	83	7,012.92	.....	.....	9	821.84	1,063	30,131.21
North Carolina	278	8,089.20	22	1,950.22	.....	.....	.....	.....	300	10,039.42
South Carolina	167	8,645.68	35	4,236.28	.....	.....	.....	.....	202	12,881.96
Georgia	81	14,295.18	31	10,101.97	.....	.....	3	297.89	115	24,695.04
Florida	251	12,631.64	61	7,303.53	.....	.....	.....	.....	312	19,935.17
Alabama	72	10,548.95	31	5,454.49	.....	.....	5	591.68	108	16,595.12
Mississippi	102	3,921.02	32	3,774.41	.....	.....	1	67.45	135	7,762.88
Louisiana	413	37,352.45	177	46,289.45	.....	.....	10	1,786.74	600	85,428.64
Texas	267	12,680.12	37	5,476.86	.....	.....	.....	.....	304	18,156.98
Tennessee	.....	.....	88	14,358.75	.....	.....	.....	.....	88	14,358.75
Kentucky	.....	.....	43	10,145.61	.....	.....	20	1,730.55	63	11,876.16
Missouri	.....	.....	159	61,723.89	.....	.....	155	54,921.95	314	116,645.84
Iowa	.....	.....	40	3,009.87	.....	.....	.....	.....	40	3,009.87
Nebraska	.....	.....	22	4,621.42	.....	.....	.....	.....	22	4,621.42
Minnesota	2	78.72	52	5,229.87	.....	.....	27	2,446.50	81	7,755.09
Wisconsin	283	51,025.25	106	16,487.01	.....	.....	1	27.25	390	67,539.51
Illinois	322	75,186.64	144	19,701.18	.....	.....	45	7,695.09	511	102,582.91
Indiana	.....	.....	55	6,510.36	.....	.....	27	4,196.34	82	10,706.70
Michigan	458	55,368.58	391	69,03.66	.....	.....	140	34,023.40	989	158,995.64
Ohio	276	65,331.35	214	58,631.51	.....	.....	111	28,980.71	601	152,943.57
West Virginia	.....	.....	96	11,632.37	.....	.....	125	13,103.04	221	24,735.41
California	828	141,029.00	172	54,773.36	.....	.....	65	8,732.63	1,065	204,534.99
Oregon	29	1,739.60	66	19,419.67	.....	.....	16	4,655.93	111	25,815.20
Washington Territory	71	18,562.71	31	4,200.22	.....	.....	5	136.80	107	22,899.73
Alaska	8	99.62	1	45.85	.....	.....	.....	.....	9	145.47
Total	18,257	2,608,691.29	4,320	1,172,372.28	581	117,708.06	1,776	380,686.46	25,934	4,279,458.09
SUMMARY: Atlantic and Gulf coasts	15,678	2,115,762.47	2,081	685,879.51	1,140	83,321.81	685	147,375.21	19,584	3,012,339.00
Pacific coast	936	161,430.93	270	78,439.10	.....	.....	86	13,525.36	1,292	253,395.39
Northern lakes	1,643	331,497.89	921	201,742.57	441	34,386.25	188	45,584.91	3,193	613,211.62
Western rivers	.....	.....	1,048	226,311.10	.....	.....	817	174,200.98	1,865	400,512.08
Total	18,257	2,608,691.29	4,320	1,172,372.28	1,581	117,708.06	1,776	380,686.46	25,934	4,279,458.09

wing the number and tonnage of vessels employed in the cod and mackerel fisheries on June 30, 1876.

ad customs-districts.	Vessels above 20 tons.		Vessels under 20 tons.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.
MAINE.						
ly	23	1,230.69	11	141.17	34	1,371.86
	7	227.97	14	161.30	21	389.27
Bay	36	2,007.52	31	396.51	67	2,404.03
	57	2,948.04	40	534.23	97	3,482.27
			1	8.00	1	8.00
	29	1,231.31	25	313.13	54	1,544.44
	81	2,978.00	110	1,407.74	191	4,385.74
	56	3,494.91	40	440.00	96	3,934.91
	8	244.84	17	189.26	25	434.10
Falmouth	70	3,125.35	51	691.92	121	3,817.27
	1	31.30	10	86.69	11	117.99
	5	161.15	9	111.26	14	272.41
	1	30.64	2	22.07	3	52.71
	374	17,711.72	361	4,503.28	735	22,215.00
NEW HAMPSHIRE.						
	16	993.04	16	150.14	32	1,143.18
MASSACHUSETTS.						
	17	950.90	7	89.46	24	1,040.36
	369	21,908.76	44	490.81	413	22,399.57
verly	34	2,358.91	3	29.75	37	2,388.66
	29	1,489.25	21	229.50	50	1,718.75
arlestown	348	62,360.97	25	277.15	373	62,638.12
	25	1,289.34	15	120.17	40	1,409.51
	255	16,853.35	31	368.93	286	17,222.28
	2	89.57	1	6.50	3	96.07
	1	25.39	2	20.63	3	46.02
	8	399.42	38	364.56	46	763.98
	14	420.19	24	256.20	38	676.39
	1,102	108,146.05	211	2,253.66	1,313	110,399.71
RHODE ISLAND.						
			27	235.74	27	235.74
	14	670.71	55	537.66	69	1,208.37
Warren	1	38.28	3	22.36	4	60.64
	15	708.99	85	795.76	100	1,504.75
CONNECTICUT.						
	34	1,153.59	41	456.79	75	1,610.38
	38	1,545.49	76	924.76	114	2,470.25
	72	2,699.08	117	1,381.55	189	4,080.63
NEW YORK.						
	6	188.12	8	59.32	14	247.44
	35	2,781.27	114	1,160.98	149	3,942.25
	41	2,969.39	122	1,220.30	163	4,189.69
PENNSYLVANIA.						
			2	15.94	2	15.94
CALIFORNIA.						
	14	1,430.05	11	144.86	25	1,574.91
	1	25.55	3	22.72	4	48.27
	15	1,455.60	14	167.58	29	1,623.18

SUMMARY.

	374	17,711.72	361	4,503.28	735	22,215.00
ire	16	993.04	16	150.14	32	1,143.18
s	1,102	108,146.05	211	2,253.66	1,313	110,399.71
	15	708.99	85	795.76	100	1,504.75
	72	2,699.08	117	1,381.55	189	4,080.63
	41	2,969.39	122	1,220.30	163	4,189.69
			2	15.94	2	15.94
	15	1,455.60	14	167.58	29	1,623.18
	1,635	134,683.87	928	10,488.21	2,563	145,172.08

Statement showing the number and tonnage of vessels of the United States employed in whale-fisheries on June 30, 1876.

Customs-districts.	No.	Ton
Barnstable, Mass	21	2,0
Edgartown, Mass	2	3
New Bedford, Mass	132	34,6
New London, Conn., (sail)	13	1,9
New London, Conn., (steam)	1	1
San Francisco, Cal	2	1
Total	171	39,1

Condensed statement showing the number and tonnage of vessels built in the United S during the year ended June 30, 1876.

States.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	T
THE ATLANTIC AND GULF COASTS.										
Maine	138	67,937.63	14	943.39	....	.....	1	237.73	153	69,
New Hampshire	5	1,702.59	....	.....	...	.....	...	.....	5	1,
Massachusetts	64	19,472.95	6	1,097.12	....	.....	...	.....	70	20,
Rhode Island	8	130.53	....	.....	...	.....	...	.....	8	
Connecticut	42	2,654.60	6	222.51	...	.....	2	888.55	50	3,
New York	71	3,591.62	23	5,353.19	4	443.46	10	3,353.76	108	12,
New Jersey	42	4,128.62	5	134.15	..	.....	...	.....	47	4,
Pennsylvania	22	2,062.30	31	13,435.92	3	385.70	1	144.26	57	16,
Delaware	13	2,153.12	11	9,058.52	...	.....	...	.....	24	11,
Maryland	17	2,808.17	3	1,321.70	1	105.66	1	209.60	76	4,
District of Columbia	3	25.51	2	18.71	...	.....	...	.....	5	
Virginia	29	1,081.96	5	118.24	...	.....	...	.....	34	1,
North Carolina	27	410.56	....	.....	...	.....	...	.....	27	
South Carolina	10	131 70	2	109 24	...	.....	...	.....	12	
Georgia	8	69.53	1	67.30	....	.....	...	.....	9	
Florida	12	184.47	5	202.61	...	.....	...	.....	17	
Alabama	3	22.17	....	.....	...	.....	...	.....	3	
Mississippi	6	55.65	....	.....	...	.....	...	.....	6	
Louisiana	11	173.62	2	117.81	....	.....	1	5.47	14	
Texas	8	146.30	3	85.06	...	.....	..	.....	11	
Total	593	108,943.60	119	32,285.47	8	934.82	16	4,839.37	736	147,
THE PACIFIC COAST.										
California	49	3,712.10	14	4,844.69	....	.....	...	.....	63	8,
Oregon	5	1,335.62	14	3,957.63	...	.....	1	632.39	20	5,
Washington Territory	13	2,142.91	3	166.15	...	.....	...	.....	16	2,
Alaska	3	30.82	....	.....	...	.....	...	.....	3	
Total	70	7,221.45	31	8,968.47	...	.....	1	632.39	102	16,
THE NORTHERN LAKES.										
New York	4	310.91	26	3,249.00	20	2,175.99	...	.....	50	5,
Ohio	6	349.00	9	2,267.21	...	.....	...	.....	15	2,
Michigan	17	1,195.33	31	2,598.33	...	.....	6	2,468.66	54	6,
Illinois	2	30.92	9	745.01	...	.....	...	.....	11	
Wisconsin	6	620.75	4	112.75	..	.....	...	.....	10	
Total	35	2,506.91	79	8,972.30	20	2,175.99	6	2,468.66	140	16,
THE WESTERN RIVERS.										
Louisiana	....	.....	10	492.43	....	.....	....	.....	10	
Tennessee	....	.....	17	1,102.97	....	.....	....	.....	17	1,
Kentucky	....	.....	19	3,947.92	....	.....	4	618.55	23	4,
Missouri	....	.....	13	6,656.64	...	.....	5	1,698.15	18	8,
Iowa	....	.....	3	292.22	....	.....	....	.....	3	
Nebraska	....	.....	3	64.63	....	.....	....	.....	3	
Wisconsin	....	.....	1	8.97	..	.....	....	.....	1	
Minnesota	....	.....	....	.....	....	.....	4	598.96	4	
Illinois	....	.....	3	158.19	....	.....	2	384.89	5	
Indiana	....	.....	11	1,151.00	....	.....	....	.....	11	1,
Ohio	....	.....	9	2,650.48	....	.....	8	969.16	17	3,
West Virginia	....	.....	17	1,670.98	....	.....	2	340.82	19	2,
Pennsylvania	....	.....	3	829.24	....	.....	....	.....	3	
Total	....	.....	109	19,025.67	....	.....	25	4,610.53	134	23,

Condensed statement showing the number and tonnage of vessels built, &c.—Continued.

States.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
SUMMARY.										
he Atlantic and Gulf coasts	593	108, 943. 60	119	32, 285. 47	8	934. 82	16	4, 839. 37	736	147, 003. 26
he Pacific coast	70	7, 221. 45	31	8, 968. 47	....	.....	1	632. 39	102	16, 822. 31
he northern lakes	35	2, 506. 91	79	8, 972. 30	20	2, 175. 99	6	2, 468. 66	140	16, 123. 86
he western rivers	....	.....	109	19, 025. 67	....	.....	25	4, 610. 53	134	23, 636. 20
Grand total	698	118, 671. 96	338	69, 251. 91	28	3, 110. 81	48	12, 550. 95	1, 112	203, 585. 63

ummary statement of sailing-vessels built in the United States during the year ended June 30, 1876.

Class of vessels.	Number.	Tonnage.
ilps	35	52, 494. 78
arks	26	19, 013. 97
arkantines	15	7, 302. 91
igs	5	2, 043. 37
hooners	424	35, 341. 54
oops	193	2, 475. 39
Total	698	118, 671. 96

ummary statement of steam-vessels built in the United States during the year ended June 30, 1876.

Class of vessels.	Number.	Tonnage.
iver steamers, side-wheel	50	19, 065. 95
iver steamers, stern-wheel	98	15, 728. 54
iver steamers, propellers	144	8, 686. 75
ake steamers, side-wheel	2	566. 46
ake steamers, propellers	22	4, 625. 99
cean steamers, side-wheel	1	165. 37
cean steamers, propellers	21	20, 412. 85
Total	338	69, 251. 91

ummary statement of canal-boats and barges built in the United States during the year ended June 30, 1876.

Class of vessels.	Number.	Tonnage.
anal-boats	28	3, 110. 81
arges	48	12, 550. 95
Total	76	15, 661. 76

Statement showing the class, number, and tonnage of iron vessels built in the United States during the year ended June 30, 1876.

Ports.	Sailing-vessels.		Steam-vessels.		Total.	
	Number.	Tons.	Number.	Tons.	Number.	Tons.
Buffalo, N. Y.	.....	.....	2	139. 78	2	139. 78
Burlington, N. J	.....	.....	1	12. 99	1	12. 99
Philadelphia, Pa	.....	.....	11	11, 980. 94	11	11, 980. 94
Delaware, Del	.....	.....	9	8, 298. 08	9	8, 298. 08
New Orleans, La	.....	.....	2	915. 12	2	915. 12
Total	.....	.....	25	21, 346. 91	25	21, 346. 91

Statement showing the number and class of vessels built, and the tonnage thereof, in the several States and Territories of the United States from 1815 to 1876, inclusive.

Year.	Class of vessels.					Total number of vessels built.	Total tonnage.
	Ships and barks.	Brigs.	Schooners.	Sloops, canal-boats, barges.	Steamers.		
							Tons. 95ths.
1815	136	224	681	274	.....	1,315	154,694 39
1816	76	122	781	424	.....	1,403	131,668 04
1817	34	86	559	394	.....	1,073	86,393 37
1818	53	85	428	332	.....	898	82,421 20
1819	53	82	473	243	.....	851	79,817 86
1820	21	60	301	152	.....	534	47,784 01
1821	43	89	247	127	.....	506	55,856 01
1822	64	131	260	168	.....	621	75,346 93
1823	55	127	260	165	15	622	75,007 57
1824	56	156	377	166	26	781	90,939 00
1825	56	197	538	168	35	994	114,997 25
1826	71	187	482	227	45	1,012	126,438 35
1827	55	153	464	241	38	951	104,342 67
1828	73	108	474	196	33	884	93,375 58
1829	44	68	485	145	43	785	77,098 65
1830	25	56	403	116	37	637	58,094 94
1831	72	95	416	94	34	711	85,762 66
1832	152	143	568	122	100	1,065	144,539 16
1833	144	167	625	185	65	1,188	161,626 36
1834	98	94	497	180	68	937	113,330 37
1835	25	50	301	100	30	506	46,238 52
1836	93	65	444	164	125	890	113,627 49
1837	67	72	507	168	135	949	122,987 22
1838	66	79	501	153	90	889	113,135 44
1839	83	80	439	122	125	858	120,989 34
1840	97	109	378	224	64	872	116,349 33
1841	114	101	310	157	78	760	118,893 71
1842	116	91	272	404	137	1,021	129,083 61
1843	58	34	138	173	79	482	43,617 77
1844	73	47	204	279	163	766	103,537 99
1845	124	87	322	342	163	1,038	146,018 02
1846	100	164	576	355	225	1,420	168,203 93
1847	151	168	689	392	198	1,598	243,732 67
1848	254	174	701	547	175	1,851	318,075 54
1849	198	148	623	370	208	1,547	256,577 47
1850	247	117	547	290	259	1,360	272,218 54
1851	211	65	522	326	233	1,367	298,203 60
1852	255	79	584	267	259	1,444	351,493 41
1853	269	95	681	394	271	1,710	425,571 49
1854	334	112	661	386	281	1,774	535,616 01
1855	381	126	605	669	253	2,047	583,450 04
1856	306	103	594	479	221	1,703	469,393 73
1857	251	58	504	258	263	1,334	378,804 70
1858	222	46	431	400	226	1,225	342,226 60
1859	89	28	297	284	172	870	156,601 33
1860	110	36	372	289	264	1,071	212,892 45
1861	110	38	360	371	264	1,143	233,194 35
1862	62	17	207	397	183	864	175,075 84
1863	97	34	212	1,113	367	1,823	310,684 34
1864	112	45	322	1,369	498	2,366	415,740 64
1865	109	46	369	853	411	1,788	383,805 60
1866*	96	61	457	926	348	1,888	336,146 56
1867	95	70	517	657	180	1,519	303,522 66
1868	80	48	590	848	236	1,802	285,304 73
1869	91	36	506	816	277	1,726	275,230 05
1870	73	27	519	709	290	1,618	276,953 31
1871	40	14	498	901	302	1,755	273,226 51
1872	15	10	426	900	292	1,643	209,052 22
1873	28	9	611	1,221	402	2,271	359,245 76
1874	71	22	655	995	404	2,147	432,725 17
1875	114	22	502	340	323	1,301	297,638 79
1876	76	5	424	269	338	1,112	203,565 63

* New measurement from 1866.

REPORT OF THE SOLICITOR OF THE TREASURY.

REPORT

OF

THE SOLICITOR OF THE TREASURY.

DEPARTMENT OF JUSTICE,
OFFICE OF THE SOLICITOR OF THE TREASURY,
Washington, D. C., November 20, 1876.

SIR: I have the honor to transmit herewith seven tabular statements, exhibiting the amount, character, and results of the litigation under the direction of this office for the fiscal year ending June 30, 1876, so far as the same are shown by the reports received from the United States attorneys for the several districts.

These tables embrace, respectively:

1. Suits on custom-house bonds.
2. Suits on transcripts of accounts of defaulting public officers, excepting those of the Post-Office Department adjusted by the accounting-officers of the Treasury Department.
3. Post-office suits, embracing those against officers of the Post-Office Department, and cases of fines, penalties, and forfeitures for violation of the postal laws.
4. Suits for the recovery of fines, penalties, and forfeitures under the customs-revenue and navigation laws.
5. Suits against collectors of customs and other agents of the Government for refund of duties and acts done in the line of their official duty.
6. Suits in which the United States is interested, not embraced in the other classes.
7. A general summary or abstract of all the other tables.

An examination of this summary will show that the whole number of suits commenced within the year was ——, of which—

6	were of class 1, for the recovery of	$1,543,659 27
5	were of class 2, for the recovery of	1,298,616 06
9	were of class 3, for the recovery of	653,071 14
8	were of class 4, for the recovery of	243,337 49
1	were of class 5	
900	were of class 6, for the recovery of	3,262,674 81
	Making a total sued for, as reported, of	7,001,358 77

Of the whole number of suits brought, 651 were decided in favor of the United States, 25 were adversely decided, 294 were settled and dismissed; in 4, penalties were remitted by the Secretary of the Treasury, leaving 1,365 still pending.

Of those pending at the commencement of the year, 358 were decided for the United States, 49 were decided adversely, 684 were settled and dismissed; and in 8, penalties were remitted by the Secretary of the Treasury.

The entire number of suits decided or otherwise disposed of during

the year was 2,073; the whole amount for which judgments were obtained, exclusive of decrees *in rem*, was $1,760,821.93; and the entire amount collected from all sources was $868,198.41.

THE SECRET-SERVICE DIVISION.

I present herewith the report of James J. Brooks, Esq., Chief of the Secret-Service Division, showing the operations of the force under his control for the year ending June 30, 1876.

Instructions were received from the Secretary of the Treasury under date of August 28, 1876, revoking the instructions of that Department placing the special agents of the Treasury appointed under the provisions of section 2649 of the Revised Statutes under the direction of the Solicitor of the Treasury, and requiring said special agents thereafterwards to act under the direction of the Supervising Special Agent, subject to the orders of the Secretary. I beg leave respectfully to advise that the oversight and direction of the Secret-Service Division is a service more inconsistent with the general duties and functions of this office than the direction of the special agents of which it has been relieved. Besides the fact that the special agents are appointed to make examination of the books, papers, and accounts of the collectors and other officers of the customs, and to be employed in the detection and prevention of frauds on the customs-revenue, a service intimately connected with the legal functions of the Solicitor of the Treasury, there is a special statute (section 376, Revised Statutes) which requires the Solicitor of the Treasury, under the direction of the Secretary of the Treasury, to take cognizance of all frauds or attempted frauds upon the revenue, and to exercise a general supervision over the measures for their prevention and detection.

The special agents are employed in discovering unpaid debts and claims for forfeitures and penalties arising under the customs-revenue service. Their investigations culminate in settlements submitted to the discretion of the Solicitor, or in suits and proceedings conducted under his supervision, and of which he is required to keep a complete record. But the Secret-Service Division are employed in detecting and bringing to punishment crimes with which, as such, the Solicitor has nothing to do, and in making preparation for prosecutions, in directing which the Solicitor has no discretion. He has no record of these prosecutions, and can only give instructions in reference to their management and disposition through the Attorney-General, to whose oversight the several district attorneys are subject, as to the general criminal proceedings instituted by them. To avoid unnecessary complication and circuity, and to make the Solicitor of the Treasury more exclusively than he now is the *law*-officer of the Treasury, in the service devolving upon him of collecting by legal proceedings the debts due to the Government, I would respectfully suggest that the Secret-Service Division be placed under the direction of its chief, subject to the orders of the Attorney-General.

LAW QUESTIONS BEFORE ACCOUNTING-OFFICERS OF THE TREASURY.

Section 191 of the Revised Statutes provides:

The balances which may from time to time be stated by the Auditor and certified to the heads of Departments by the Commissioner of Customs or the Comptrollers of the Treasury, upon the settlement of public accounts, shall not be subject to be changed or modified by the heads of Departments, but shall be conclusive upon the executive branch of the Government, and be subject to revision only by Congress or the proper courts. The head of the proper Department, before signing a warrant for any balance

to him by a Comptroller, may, however, submit to such Comptroller any facts
idgment affecting the correctness of such balance, but the decision of the
ller thereon shall be final and conclusive, as hereinbefore provided.

ll claims against the Government are required to be stated as
:s of accounts, the language of this section seems to give the
·ollers of the Treasury and the Commissioner of Customs a dis-
from the exercise of which there can be no appeal, except to
ss or the proper courts, in all claims against the United States
d to be certified by the Auditor to those officers. It is evident
e Treasury Department has not in its practice regarded this stat-
:onferring such an absolute and final authority, for the Comp-
of the Treasury have, since the passage of the act above referred
rch 30, 1868,) repeatedly re-opened accounts and re-adjusted bal-
itated by them, and a former Secretary of the Treasury, Hon.
S. Boutwell, (November 13, 1871,) issued printed instructions of
owing purport:

:s where a claim or account against the United States has been examined and
n made thereon by the proper accounting officers, I request that no such case
re-opened except upon application to the Secretary of the Treasury, and by his
1 in writing.

instruction, assuming for the Secretary the right to change or
the settlement of a public account made by the Commissioner
ptroller, seems entirely to ignore the provisions of the statute,
leclares that "the balances certified upon the public accounts
ot be subject to be changed or modified by the heads of Depart-
but shall be conclusive upon the executive branch of the Gov-
t." It may be that Congress never intended to confer upon the
a bureau a larger discretion in the matter of the settlement of
ts than is conferred upon the head of the Department itself;
re is no statute restraining a head of Department from revising
on of himself or his predecessor, except in cases of decisions giving
ruction of a statute imposing customs duties; and only a practice,
l upon legal and judicial opinion, which forbids such revision, ex-
:ases of error of computation, or upon newly-discovered evidence.
iatever may have been the intention of Congress, the scope and
g of the language they adopted to express it is too plain to be
erstood.

e statute remains unrepealed, I beg leave to suggest that some
mischief which may result from its observance may be avoided
iiring that whenever the settlement of an account against the
ment, the balance of which the Commissioner of Customs or
·oller of the Treasury is required to certify, involves a question of
the construction of a statute, it shall be the duty of the Commis-
)r Comptrollers, before deciding the account, to submit such ques-
the Secretary of the Treasury, who is directed to take the opin-
the Attorney-General, Solicitor of the Treasury, or some other
)f the Law Department designated by the Attorney-General, upon
ie. There is already a statute permitting such reference to the
ment of Justice. (Sec. 361 Rev. Stat.) It is only necessary to
nent the statute by a regulation of the Treasury Department
; the reference in the cases above mentioned imperative.

TION OF SUITS ON OFFICIAL AND OTHER BONDS GIVEN TO THE UNITED STATES.

1 loss has resulted to the Government, and grievous hardship and
:e have been suffered by citizens, through an unwarrantable delay

in adjusting the accounts of public officers, whose official good conduct the law requires to be secured by bonds with sufficient sureties, and the accounts of contractors with the Government whose contracts are secured by similar bonds. Sureties who were amply responsible at the time their obligations were undertaken, and remained so until after the indebtedness of their principal was incurred, in some cases die without estate, in other cases become insolvent, and when the Government, after years of improvident delay, seeks to avail itself of the security of its contracts, it can find no property to satisfy its judgments, and is compelled to compromise them for inconsiderable sums or lose them altogether.

The hardship of the public debtor is still greater. By the lapse of time alone the amount of his obligation has been greatly enhanced. He signed the contract on the faith of the credit of his principal and co-sureties, and of the remedy the law gave him upon them for re-imbursement or contribution. After a capricious delay on the part of the Government to enforce its remedies, he suddenly finds himself sued upon a contract which he had supposed fully performed by his principal, and all his property exposed to be taken to satisfy a judgment which, through the death of his principal or of witnesses, or through the *laches* of the Government, he can no longer defend against nor relieve himself from by indemnity or contribution. The Government has consented to a rule of limitation in several cases of indebtedness to itself, thereby waiving its prerogative of sovereignty. I suggest the expediency of limiting the bringing of suits against sureties upon the official bonds of public officers, and upon bonds to secure contracts with the Government, so that no such suits shall be brought unless the accounts of such officers or contractors be adjusted and the balances stated, with notice to the principal and sureties within three years, and the suits are commenced within five years from the time the indebtedness accrued.

TME METHOD OF TAKING WRITTEN TESTIMONY OF WITNESSES TOUCHING CLAIMS AND ACCOUNTS AGAINST THE UNITED STATES PRESENTED TO THE DEPARTMENTS OR BUREAUS.

The practice of deciding claims against the United States by the heads of Departments and of bureaus and by the accounting-officers of the Treasury, upon *ex-parte* affidavits, is a practice which is believed to have facilitated the allowance of many excessive and fraudulent accounts. Many of these affidavits bear unmistakable indications of having been prepared beforehand by the claimant, or his attorney, who generally has a large contingent interest in the event of the prosecution. If they do not directly dictate the statements which the affiant is expected to adopt, they necessarily shape the opinions he is called upon to express, and give the facts from a point of view of an interested party rather than from that of an indifferent witness.

The aggregate of these claims against the Government greatly exceeds the aggregate of judgments obtained in our courts of the largest jurisdiction, and often the principles of law involved in the settlement are quite as important as those affirmed by the judiciary. In none of our courts of even the smallest jurisdiction is testimony taken in manner so open to abuse allowed to be used. I respectfully advise that legislation is desirable forbidding the admission, as proof, before any head of Department or Bureau, or before the accounting-officers of the Treasury, of any written evidence in relation to any claim or account against the United States unless the same has been taken upon oath by a judge or clerk of a court of the United States or a commissioner of the

circuit court of the United States, upon interrogatories and cross-interrogatories previously filed in the office of the Department or Bureau before which any such claim is pending, and agreeably to regulations and forms to be prescribed by the Attorney-General. It might be desirable to except from the operations of such enactment the Commissioner of Pensions, who has recommended legislation upon the same subject pecially adapted to the Bureau of which he is the head.

I append the draft of a bill to carry the proposed legislation into effect.

All of which is respectfully submitted.

GEORGE F. TALBOT,
Solicitor of the Treasury.

Hon. L. M. MORRILL,
Secretary of the Treasury.

AN ACT relating to public accounts and claims.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all claims against the United States which the accounting-officers of the Treasury or the heads of any Department or bureau are authorized to examine and decide, shall be barred unless presented within five years from the time the same accrued.

SEC. 2. Claims which would be barred by the operation of this act, or within two years after the same goes into effect, may be presented within three years from the date of this act, but not afterwards.

SEC. 3. No claim shall be decided or considered by any head of a Department or of a bureau, or by any accounting-officers of the Treasury while the same is pending before Congress by petition, bill, or otherwise, but shall be suspended until final action by Congress has been had thereon.

SEC. 4. All bonds given to secure contracts with the United States, and all official bonds of public officers, except of postmasters, marshals, clerks, and other officers of the courts of the United States, shall be submitted to the Solicitor of the Treasury for examination and approval.

SEC. 5. Suits against sureties on bonds given to the United States, shall be barred unless brought within five years after the termination of the office of the principal therein, if the bond be an official bond, or unless brought within five years from condition broken, if the bond be a bond given by any person to whom has been awarded a contract with the United States.

SEC. 6. Where a public officer has given bond to the United States or where any person has become a contractor with the United States, and has given bond to perform the contract, and a new, additional, or strengthening bond is given to the United States by such public officer or contractor, the sureties on such new additional or strengthening bond, together with the sureties on the original bond of such officer or contractor, shall be liable for the balance found due on final adjustment of the account of such officer or contractor, and suit may be brought against the sureties on either bond of such officer or contractor to recover said balance. And when an officer shall be re-appointed to an office and shall give a new bond to secure a faithful performance of the duties thereof, the sureties on such bond shall be held liable for any default or indebtedness of their principal existing at the time of the execution of such bond, as well as for any defalcation occurring during the term of office for which such bond was given: *Provided, however*, That the liability of the sureties on the bond given for a faithful performance of the duties of the preceding term of office shall in nowise be lessened or impaired. The condition of such bonds shall conform to the requirements of this section, and the transcript of the accounts of such officer, made by the accounting-officers of the Treasury, under sections 886 and 889 of the Revised Statutes, shall be *prima-facie* evidence of the balance found to be due from such officer in a suit on any of said bonds.

SEC. 7. The accounting-officers of the Treasury shall adjust and settle the final accounts of public officers or persons to whom contracts have been awarded, within two years from the expiration of the term of office of the officer, or within two years from the time the contract has been completed or default made therein.

SEC. 8. No written testimony of any witness shall be admitted as evidence in relation to any claim or account against the United States, pending before the head of any Department or bureau other than the Commissioner of Pensions, or before the accounting-officers of the Treasury, unless the same has been taken on oath before a judge or

clerk of a court of the United States, or a commissioner of the circuit court of the United States, or a notary public, upon interrogatories and cross-interrogatories, previously filed on behalf of the Government and the claimant in the office of the Department or bureau before which such claim is pending.

SEC. 9. It shall be the duty of the Attorney-General, or some officer of the Department of Justice designated by him, to prepare and promulgate forms and regulations in conformity to which depositions to be used in relation to claims and accounts against the United States, pending before the head of a Department or bureau, or before the accounting-officers of the Treasury, may be taken.

UNITED STATES TREASURY DEPARTMENT,
SECRET-SERVICE DIVISION, OFFICE OF CHIEF,
Washington, D. C., November 17, 1876.

SIR: I have the honor to submit herewith a summary of the work of the Secret-Service Division for the fiscal year ending June 30, 1876.

The total number of arrests by the operatives, or at their instigation, was 223. The crimes charged being as follows:

Manufacturing counterfeit money	14
Dealing in counterfeit money	29
Passing counterfeit money	46
Having in possession counterfeit money	14
Having in possession and passing counterfeit money	5
Attempting to pass counterfeit money	1
Making and having in possession counterfeit money	4
Making and dealing in counterfeit money	1
Making and passing counterfeit money	6
Having in possession and dealing in counterfeit money	4
Conspiracy and counterfeiting	18
Aiding and abetting counterfeiters	5
Altering and passing Treasury notes	6
Having in possession and attempting to sell altered United States registered bonds, (stolen)	1
Borrowing money on altered United States registered bonds, (stolen)	1
Engraving counterfeit plates	5
Engraving counterfeit dies	1
Presenting canceled money for redemption	1
Presenting false affidavits for pension	10
Obtaining money by false pretenses	2
Larceny of Government property	3
Presenting and obtaining fraudulent claims	3
Violations of internal-revenue law	19
Fraudulent bankruptcy	1
Casting away vessels	2
Smuggling	1
Embezzlement	1
Burglary	2
Attempting to corruptly influence witnesses	1
Manufacturing and having in possession counterfeit coupon bonds	1
Having in possession composition spielmarke	1
Bribing	1
Receiving bribes	2
Misusing United States mail	3
Perjury	4
Larceny	1
Suspicion of being counterfeiters	2
Escapes from jail	2
Taking letters from post-office wrongfully	1
Total	223

The following disposition was made of the accused:

Convicted and sentenced	43
Convicted and awaiting sentences	5
Convicted and sentence suspended	3
Pleaded guilty	35
Acquitted	15
Not indicted	10

licted and awaiting trial	56
aiting action of grand jury	16
scharged at suggestion of United States attorney	9
scharged on their own recognizance	10
scharged by United States commissioner	15
ld as witness	1
ed as witness	1
rfeited bail	2
caped from jail	2
Total	223

The aggregate sentences of those imprisoned was 236 years and 9 months, and the tal amount of fines assessed was $41,912.

Of 75 cases for back-pay and bounty referred to the New York office of this division the Second Auditor for investigation, 45 were finally reported upon, leaving at the se of the fiscal year 30 awaiting investigation.

In addition to the foregoing, it is but just to the division to state that it contributed aterially by its labors to the success of a distillery case, whereby the Government alized in cash the sum of $57,000. It also unearthed and furnished evidence showing e positively fraudulent character of 400 barrels of high wines and 459 barrels of urbon whisky. The total valuation of these spirits approximates $50,000. All of hich were duly seized, and are now awaiting the adjudication of the United States urt.

The total number of arrests by local authorities, for which a contingent reward is ered and paid from this appropriation, was 141. The crimes charged being as fol-ws:

nufacturing counterfeit money	11
aling in counterfeit money	3
ssing counterfeit money	78
ving in possession counterfeit money	6
ving in possession and passing counterfeit money	8
tempting to pass counterfeit money	14
king and having in possession counterfeit money	1
king and dealing in counterfeit money	1
king and passing counterfeit money	5
unterfeiting	1
tering Treasury notes	1
spicion of being counterfeiters	3
lling flash notes	4
ssing flash notes	1
rging pension-checks	1
susing United States mails	1
king counterfeit 5-cent molds	2
Total	141

The following disposition was made of the accused:

nvicted and sentenced	35
nvicted and awaiting sentence	3
t indicted	14
dicted and awaiting trial	11
waiting action of grand jury	21
scharged at suggestion of United States attorney	6
scharged on their own recognizance	4
scharged by United States commissioner	11
eaded guilty	22
quitted	9
rfeited bail	5
Total	141

The aggregate sentences of those imprisoned was 126 years and 7 months; and the tal amount of fines assessed was $2,950.

The following table shows the amount and character of the counterfeit money and olen and altered United States registered bonds captured and secured by and through e operatives:

tional-bank notes	$198,930 00
nited States Treasury notes	10,742 00
rrency	18,730 25

Coin	$380 45
Nickels	33 17
Spielmarke	360 00
Flash notes	3,712 00
United States bonds	4,500 00
Total	237,337 87

The subjoined table shows the number and character of the counterfeit plates captured and secured by and through the operatives:

For Treasury notes.

$50, steel, obverse	1
$50, steel, reverse	1
$50, steel, seal	1
$100, copper, obverse	1
$100, copper, reverse	1
Total	5

For national-bank notes.

$2, steel, obverse	1
$2, steel, reverse	1
$5, steel, obverse	2
$5, steel, seal	2
$5, steel, border of back	2
$5, steel, center of back	2
$5, six steel and four copper, title	10
$5, steel, coat-of-arms	1
$10, steel, obverse	2
$10, steel, reverse	2
$10, steel, seal	4
$20, steel, border of back	1
$20, steel, center of back	1
Total	31

Currency.

50-cent, steel, Dexter head, obverse	3
50-cent, steel, Dexter head, reverse	3
50-cent, steel, Dexter head, seal	3
50-cent, steel, Stanton head, obverse	2
50-cent, steel, Stanton head, reverse	2
50-cent, steel, Lincoln head, obverse	1
50-cent, steel, Lincoln head, reverse	1
0-cent, steel, Lincoln head, seal	1
Total	16

Steel dies.

	Sets.
Half-dollars	1
Quarter-dollars	1
Dimes	1
Total	3

Molds.

1-cent, steel	1
5-cent, steel	1
5-cent, copper	2
5-cent, wood	2
3-cent, plaster Paris	7
5-cent, plaster Paris	17
50-cent, plaster Paris	1
20-cent, plaster Paris, (Canadian)	1
Total	32

Miscellaneous.

Blank plates, steel	5
Fiber plates, steel	3
United States Sanitary Commission post-office-stamp plate, steel	1
Presses for screw-die for nickels	2
Presses for bills	3
Ruling-machine	1
Numbering-machines	2
Total	17

The force of this division for the past fiscal year consisted as follows:

Chief	1
Assistant chiefs	2
Regular commissioned operatives	17
Special operatives	13
Operatives' assistants, (period of service varying)	162
Clerks	5
Messenger	1

The following table shows how much of the appropriation was expended, and for what purpose, by this division:

Transportation	$8,981 19
Subsistence	14,306 25
Incidentals	34,827 39
Services	57,179 27
Rewards	5,085 00
	$120,376 27
Creditor by fees and mileage	7,062 59
	$113,313 68

The sums set against transportation, subsistence, and services, respectively, show the payments made to the regular commissioned and special operatives for personal expenditures and official services; while under the head of incidentals, scarcely one-tenth of the total amount there shown was paid to the operatives on account of personal expenditures, the nine-tenths balance being expended in payment of the transportation, subsistence, incidentals, and services of assistants, (of whom there have been engaged at various times during the year 162,) telegraphing, transportation, and subsistence of prisoners, purchasing information, &c.

In submitting my report of the operations of this division while under the direction of Elmer Washburn, esq., my predecessor in office, I cannot refrain from stating that the oft-repeated and crushing blows administered to the class of criminals with whom we have specially to deal are shown in the important convictions obtained and in the extent of counterfeit money and counterfeiting material captured.

Two of the most formidable gangs that ever impoverished a people by the issue of well-executed counterfeits of national-bank notes and fractional currency have been brought to justice and most of their agents or confederates arrested and undergoing various terms of imprisonment.

All of which is respectfully submitted.

JAMES J. BROOKS, *Chief.*

Hon. GEO. F. TALBOT,
Solicitor of the United States Treasury, Washington, D. C.

No. 1.—*Report of suits on custom-house bonds instituted during the fiscal year ending June 30, 1876, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of suits disposed of.	Whole number of judgments for the United States during the year.	Total judgments during the year.	Total collections during the year.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Pending.	Judgments in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Collections in old suits.				
Massachusetts	43	$22,005 74	.....	$244 50	.....	.....	23	20	.....	.....	.....	6	$208 04	29	.....	.....	$452 54
New York, southern district	260	1,513,619 46	$10,755 18	4,615 95	15	.....	24	221	$5,052 20	4	.....	11	1,107 02	54	19	$15,807 38	5,722 97
Pennsylvania, eastern district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	1	.....	.....	.....
Louisiana	7	1,378 27	.....	.....	.....	.....	.....	7	3,323 35	9	1	....	779 09	10	9	3,323 35	779 09
Texas, eastern district	1	2,059 23	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
Illinois, northern district	1	500 00	99 10	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1	1	99 10	.....
Minnesota	4	4,096 57	.....	.....	.....	.....	.....	4	.....	.....	.....	5	141 35	5	.....	.....	141 35
Total	316	1,543,659 27	10,854 28	4,860 45	16	.....	47	253	8,375 55	13	1	23	2,235 50	100	29	19,229 83	7,095 95

courts, and of proceedings had during said period in suits which were dismissed prior thereto. — of the United States

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of suits disposed of.	Whole number of judgments in favor of the United States.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Pending.	Judgments in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Collections in old suits.				
Maine																	
New Hampshire	1	$835 89						1									
Massachusetts	8	34,989 57						8				1	$13,029 19	1			$13,029 19
Rhode Island																	
Vermont													788 83				788 83
Connecticut	3	8,660 35		$821 37			1	2						1			821 37
New York, northern district	7	12,581 09	$13,506 77	5,996 83	4		1	2	$3,908 52	2	1		5,386 00	8	6	$17,415 29	11,382 83
New York, southern district	15	113,682 14	7,746 50	648 09	2	2		11	8,044 22	2		1	20,750 00	7	4	15,790 72	21,398 09
New York, eastern district	4	17,171 40						4									
New Jersey	5	10,329 22	5,951 70	4,563 21	1		4					1	865 70	6	1	5,951 70	5,428 91
Pennsylvania, eastern district	6	15,962 49	3,698 29	2,220 14	3		2	1	111,459 61	3	1		28,983 01	9	6	115,357 90	31,203 15
Pennsylvania, western district	2	632 67		632 67			2						269 20	2			901 87
Delaware	1	6,548 69						1	6,849 18				6,938 70			6,849 18	6,938 70
Maryland	4	23,617 35						4	26,821 56	1	1	1	2,115 35	3	1	26,821 56	2,115 35
Virginia, eastern district	6	108,294 33	125,811 17	55 98	2			4					100 00	2	2	125,811 17	155 98
Virginia, western district													1,770 00				1,770 00
West Virginia	1	643 00		208 12				1									208 12
District of Columbia	7	75,051 63		148 22			1	6				2	4,721 91	3			4,870 13
North Carolina, eastern district	1	1,539 78	1,539 78		1				14,629 93	2		1		4	3	16,169 71	
North Carolina, western district	1	46,914 28						1					5,466 52				5,466 52
South Carolina	1	312 45						1	44,631 69	1				1	1	44,631 69	
Georgia												1	269 74	1			269 74
Florida, northern district	4	15,784 72						4					229 63				229 63
Florida, southern district	1	1,351 17						1									
Alabama, northern district																	
Alabama, middle district	1	2,805 33						1					635 37				635 37
Alabama, southern district	2	3,648 42	1,700 31		1			1	5,790 23	1			6,302 28	2	2	7,490 54	6,302 28
Mississippi, northern district																	
Mississippi, southern district	4	10,952 45	1,962 32	195 46	3			1					6,949 91	3	3	1,962 32	7,145 37

No. 2.—*Report of suits on Treasury transcripts, other than post-office cases, &c.*—Continued.

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of suits disposed of.	Whole number of judgments in favor of the United States.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Pending.	Judgments in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Collections in old suits.				
Louisiana	3	$10,912 86						3					$2,768 25				$2,768 25
Texas, eastern district	1	2,719 76						1									
Texas, western district	2	11,926 08						2			1			1			
Arkansas, eastern district	2	8,862 89	$217 17	$128 16	1			1	$1,397 39	2			1,544 24	3	3	$1,614 56	1,672 40
Arkansas, western district	2	65,753 90						2									
Tennessee, eastern district	1	1,005 65						1									
Tennessee, middle district	2	116,327 36						2	862 85	1			862 85	1	1	862 85	862 85
Tennessee, western district	2	6,574 76					1	1					3,117 50	1			3,117 50
Kentucky	1	428 18	443 16		1				36,642 98	2	1		82 48	4	3	37,086 14	82 48
Ohio, northern district	3	27,377 51	356 15	356 15	1			2	35,725 65	1			8,465 69	2	2	36,081 80	8,821 84
Ohio, southern district	1	2,805 53						1	2,533 81	1			2,540 67	1	1	2,533 81	2,540 67
Indiana	2	32,455 19					1	1					3,485 13	1			3,485 13
Illinois, northern district	3	4,526 72		1,000 00				3									1,000 00
Illinois, southern district	2	24,334 96						2	5,049 52	1				1	1	5,049 52	
Michigan, eastern district	4	23,922 26		27 00			1	3	33,659 46	1		1	10,623 16	3	1	33,659 46	10,650 16
Michigan, western district	1	2,033 28		2,558 23				1					2,000 00				4,558 23
Wisconsin, eastern district	1	11,656 67						1									
Wisconsin, western district	1	442 00						1									
Missouri, eastern district	13	62,157 46	4,873 87	5,136 98	1	1	1	10	2,984 42	1				4	2	7,858 29	5,136 98
Missouri, western district	1	8,357 31	8,649 81		1								12,254 41	1	1	8,649 81	12,254 41
Iowa	1	1,195 18						1					1,642 47				1,642 47
Minnesota	11	39,409 44		8,882 00			1	10	4,907 42	1				2	1	4,907 42	8,882 00
Kansas	2	15,092 87	28,055 58		2				613 10	1		1	44 30	4	3	28,668 68	44 30
California	6	45,475 91	2,585 90	2,585 90	1			5			2		6,679 61	3	1	2,585 90	9,265 51
Oregon	9	170,464 80		907 00			1	8					100 00	1			907 00
Nevada																	
Nebraska	5	94,288 70						5									
[illegible]	2	10,463 67						2	738 42	1			1,000 00	1	1	738 42	1,000 00
[illegible]												1	32,989 34	1			32,989 34

Wyoming																
Total	175	1, 298, 616 06	210, 183 65	[illegible]6, 468 48	26	3	17	129	347, 249 96	25	7	11	196, 671 44	89	51	577, 433 61	[illegible]33, 139 92

No. 3.—*Report of post-office suits instituted during the fiscal year ending June 30, 1876, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of suits disposed of.	Whole number of judgments in favor of the United States.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Pending.	Judgments in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Collections in old suits.				
Maine	3	.....	$11 00	$10 00	3	....	....	....	.....	....	....	....	.....	3	3	$11 00	$10 00
New Hampshire	....	.....	.....	.....	....	....	....	....	.....	1	....	....	$143 94	1	1	.....	143 94
Massachusetts	2	$31 27	58 86	33 86	2	....	....	....	$1,684 66	1	....	....	1,669 37	3	3	1,743 52	1,703 23
Rhode Island	....	.....	.....	.....	....	....	....	....	.....	....	....	....	.....	....	....	.....	.....
Vermont	....	.....	.....	.....	....	....	....	....	.....	....	....	....	.....	....	....	.....	.....
Connecticut	2	.....	3 00	.....	2	....	....	....	.....	....	....	....	.....	2	2	3 00	.....
New York, northern district	5	45 61	2,500 00	1,000 00	4	....	....	1	.....	....	....	....	.....	4	4	2,500 00	1,000 00
New York, southern district	2	61 69	100 00	162 00	2	....	....	....	.....	....	....	....	.....	2	2	100 00	162 00
New York, eastern district	....	.....	.....	.....	....	....	....	....	.....	....	....	....	.....	....	....	.....	.....
New Jersey	1	.....	.....	.....	....	....	....	1	.....	....	....	....	.....	....	....	.....	.....
Pennsylvania, eastern district	2	.....	2 00	.....	2	....	....	....	4,111 28	1	....	....	.....	3	3	4,113 28	.....
Pennsylvania, western district	3	.....	1,700 00	.....	3	....	....	....	500 00	1	....	....	.....	4	4	2,200 00	.....
Delaware	....	.....	.....	.....	....	....	....	....	.....	....	....	....	.....	....	....	.....	.....
Maryland	2	.....	503 99	.....	2	....	....	....	.....	....	....	....	311 10	2	2	503 99	311 10
Virginia, eastern district	1	34 23	34 23	.....	1	....	....	....	.....	....	....	....	82 20	1	1	34 23	82 20
Virginia, western district	3	122 46	290 57	.....	2	....	....	1	53 92	1	....	....	.....	3	3	344 49	.....
West Virginia	2	283 27	.....	75 10	1	....	....	1	.....	....	....	....	.....	1	1	.....	75 10
District of Columbia	....	.....	.....	.....	....	....	....	....	.....	....	....	....	.....	....	....	.....	.....
North Carolina, eastern district	2	609 72	651 37	.....	2	....	....	....	.....	....	....	....	.....	2	2	651 37	.....
North Carolina, western district	....	.....	.....	.....	....	....	....	....	.....	....	....	....	177 60	....	....	.....	177 60
South Carolina	4	2,721 08	1,983 44	258 79	3	....	....	1	.....	....	....	....	.....	3	3	1,983 44	258 79
Georgia	9	10,024 30	677 18	.....	3	....	1	5	397 41	1	....	....	669 11	5	4	1,074 59	669 11
Florida, northern district	1	645 94	.....	.....	....	....	....	1	.....	....	....	....	.....	....	....	.....	.....
Florida, southern district	....	.....	.....	.....	....	....	....	....	.....	....	....	....	.....	....	....	.....	.....
Alabama, northern district	....	.....	.....	.....	....	....	....	....	692 70	1	....	....	117 00	1	1	692 70	117 00
Alabama, middle district	4	1,700 66	1,685 61	.....	2	....	1	1	2,267 65	5	....	....	103 53	8	7	3,953 26	103 53
Alabama, southern district	....	.....	.....	.....	....	....	....	....	.....	....	....	....	43 90	....	....	.....	43 90
Mississippi, northern district	2	4,370 22	4,173 84	4,159 09	1	....	....	1	337 04	1	....	....	478 30	2	2	4,500 88	4,637 39
Mississippi, southern district	3	1,055 30	3,059 01	.....	2	....	....	1	9,892 42	2	....	....	.....	4	4	12,892 09	.....

Texas, western district	4	14, 438 74	11, 734 92	1, 105 38	5			3	1, 954 86	1			4, 277 68	2	2	3, 150 24	5, 473 06
Arkansas, eastern district	4	5, 663 15	1, 195 38	826 65	1			1	73 62	1			2, 537 28	7	7	704 02	3, 363 91
Arkansas, western district	7	328 00	630 40	65 65	6			1		1			179 62	2	2	2, 065 65	245 27
Tennessee, eastern district	2		2, 065 65		2									2	1	185 47	48 79
Tennessee, middle district	3	189 06	185 47	48 79	1		1	1									
Tennessee, western district	1	4, 063 75						1									
Kentucky													322 53				322 53
Ohio, northern district	1	152 52						1									
Ohio, southern district	7		338 85	193 85	7									7	7	338 85	193 85
Indiana	5	14, 296 00	210 00		3			2	85 00	1			369 70	4	4	295 00	369 70
Illinois, northern district	5	560 40	727 49	131 10	4			1					832 00	4	4	727 49	963 10
Illinois, southern district	3		12 00		3								18 43	3	3	12 00	18 43
Michigan, eastern district	6	10, 537 28	11, 516 20	356 16	6								699 28	6	6	11, 516 20	1, 055 44
Michigan, western district																	
Wisconsin, eastern district	3		376 24		3				66 04	1			267 19	4	4	442 28	267 19
Wisconsin, western district	1	199 77						1									
Missouri, eastern district									200 00	1				1	1	200 00	
Missouri, western district	6	598 77	1, 421 60	920 60	6				277 99	1			277 99	7	7	1, 699 59	1, 198 59
Iowa	3	64 78	464 78	300 00	3				400 00	4			170 50	7	7	864 78	470 50
Minnesota	2	910 94	1, 262 46		1			1						1	1	1, 262 46	
Kansas	7	66, 913 08		193 13	2			5					1, 023 01	2	2		1, 216 14
California	3	235, 090 77					1	2					78 65	1			78 65
Oregon																	
Nevada	3	1, 647 55	100 00	100 00	1	1		1						2	1	100 00	100 00
Nebraska	2	76 52						2	378 01	1				1	1	378 01	
Colorado	1	298 79						1									
New Mexico	4	277, 000 00						4	3, 515 28	1			120 90	1	1	3, 515 28	120 90
Utah													204 83				204 83
Washington Territory													484 27				484 27
Dakota	1	502 40						1					92 07				92 07
Arizona	2		9, 791 59		2				2, 514 62	1			2, 172 60	3	3	12, 306 21	2, 172 60
Idaho																	
Montana																	
Wyoming	4		23, 280 00		4									4	4	23, 280 00	
Total	149	653, 071 14	83, 449 42	10, 606 68	97	1	4	47	29, 908 43	32			24, 230 68	134	129	113, 357 85	34, 837 36

No. 4.—*Report of suits for fines, penalties, and forfeitures under the customs-revenue laws, &c., instituted during the fiscal year ending June 30, 1876, in the several United States courts, and of proceedings had during said period in which suits were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.									In suits brought prior to the fiscal year.						Whole number of suits disposed of.	Whole number of judgments in favor of the United States.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Remitted.	Pending.	Judgments in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Remitted.	Collections in old suits.				
Maine	2	$200 00	$700 00	$200 00	2	.....	.....	.....	.....	$4,596 00	2	.....	4	.....	$3,340 05	8	4	$5,296 00	$3,540 05
New Hampshire	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Massachusetts	11	500 00	2,000 00	1,507 80	7	.....	2	.....	2	2,725 00	4	2	3	.....	1,831 09	18	11	4,725 00	3,338 89
Rhode Island	1	50 00	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vermont	1	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	2	.....	.....	2	.....	.....	.....
Connecticut	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New York, northern district	5	600 00	400 00	3,635 62	5	.....	.....	.....	.....	100 00	1	.....	4	.....	366 78	10	6	500 00	4,002 40
New York, southern district	67	217,700 00	400 00	26,724 19	27	3	4	2	31	46,649 70	12	1	20	2	44,678 42	71	39	47,049 70	71,402 61
New York, eastern district	6	1,080 00	.....	.....	.....	.....	.....	.....	6	.....	.....	.....	.....	.....	10,000 00	.....	.....	.....	10,000 00
New Jersey	1	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....
Pennsylvania, eastern district	21	1,000 00	50 00	408 85	11	.....	1	.....	9	100 00	1	.....	.....	.....	102 00	13	12	150 00	510 85
Pennsylvania, western district	5	1,000 00	500 00	400 25	3	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	3	3	500 00	400 25
Delaware	1	.....	50 00	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	50 00	.....
Maryland	7	4,500 00	100 00	100 00	2	.....	4	1	.....	14,105 36	2	.....	1	2	14,105,36	12	4	14,205 36	14,205 36
Virginia, eastern district	4	600 00	.....	.....	.....	1	.....	.....	3	.....	.....	.....	1	.....	.....	2	.....	.....	.....
Virginia, western district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Virginia	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
District of Columbia	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Carolina, eastern district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Carolina, western district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Carolina	3	.....	100 00	137 75	2	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	3	2	100 00	137 75
Georgia	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,405 50	.....	.....	.....	1,405 50
Florida, northern district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Florida, southern district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Alabama, northern district	1	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....
Alabama, middle district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Texas, western district																				
Arkansas, eastern district																				
Arkansas, western district	1	174 00	174 00	197 55	1												1	1	174 00	197 55
Tennessee, eastern district																				
Tennessee, middle district																				
Tennessee, western district	1	500 00							1	643 30	2		2		143 30	4	2	643 30	143 30	
Kentucky															18 80				18 80	
Ohio, northern district	3	1,200 00							3		1			1	50 00	2	1		50 00	
Ohio, southern district	1	100 00	100 00	100 00	1											1	1	100 00	100 00	
Indiana																				
Illinois, northern district																				
Illinois, southern district	1	100 00							1											
Michigan, eastern district	16	560 00	700 00	685 00	12		3	1					1		296 48	17	12	700 00	981 48	
Michigan, western district																				
Wisconsin, eastern district	1	50 00	50 00	50 00	1											1	1	50 00	50 00	
Wisconsin, western district																				
Missouri, eastern district	1	100 00							1	5 00	1		1		5 00	2	1	5 00	5 00	
Missouri, western district																				
Iowa																				
Minnesota																				
Kansas																				
California	9		50 00	7,661 68	4		2		3	50 00	1	1	1		596 18	9	5	100 00	8,257 86	
Oregon	4		3,025 00	775 00	4											4	4	3,025 00	775 00	
Nevada																				
Nebraska																				
Colorado																				
New Mexico																				
Utah																				
Washington Territory	1		50 00	67 00	1											1	1	50 00	67 00	
Dakota																				
Arizona																				
Idaho																				
Montana																				
Wyoming																				
Total	198	243,337 49	8,774 00	42,725 69	88	6	21	4	79	70,591 02	33	6	45	8	79,603 32	211	121	79,365 02	122,329 01	

No. 5.—*Report of suits against collectors of customs and other officers, instituted during the fiscal year ending June 30, 1876, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.					In suits brought prior to the fiscal year.			Whole number of suits disposed of.	Whole number of judgments in favor of the United States during the year.
	Number of suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Pending.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.		
Maine								2	2	
Massachusetts	24				24	2	1	7	10	2
Vermont							1		1	
New York, southern district	463			20	443	47	17	367	451	47
Pennsylvania, eastern district	13		2		11	2	5	4	13	2
Maryland	1				1	1			1	1
Louisiana						2			2	2
Total	501		2	20	479	54	24	380	480	54

No. 6.—*Report of miscellaneous suits instituted during the fiscal year ending June 30, 1876, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of suits disposed of.	Whole number of judgments in favor of the United States.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Pending.	Judgments on old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Collections in old suits.				
Maine	5	$781 41	$6 00	$469 72	2	....	1	2	.....	....	....	1	$96 50	4	2	$6 00	$566 22
New Hampshire	....	.....	.....	.....	....	....	....	....	.....	....	....	....	.....	....	....	.....	.....
Massachusetts	18	25,553 38	403 00	43 70	13	....	1	4	$3,830 55	6	1	....	708 01	21	19	4,233 55	751 71
Rhode Island	2	300 00	301 00	300 00	2	....	....	....	373 34	2	....	....	.....	4	4	674 34	300 00
Vermont	2	434 32	94 10	94 10	1	....	....	1	.....	....	....	1	.....	2	1	94 10	94 10
Connecticut	13	1,538 96	1,283 21	100 00	9	....	3	1	.....	....	....	....	.....	12	9	1,283 21	100 00
New York, northern district	32	73,443 23	3,875 00	1,203 78	15	2	7	8	6,537 05	4	....	3	137 23	31	19	10,412 05	1,341 01
New York, southern district	65	351,726 35	8,117 76	1,840 59	14	1	20	30	109,676 02	18	....	14	82,692 55	67	32	117,793 78	84,533 14
New York, eastern district	8	.....	1,055 00	.....	8	....	....	....	391 41	1	....	....	.....	9	9	1,446 41	.....
New Jersey	3	4,332 81	.....	332 81	....	....	3	....	258 72	2	....	1	361 28	6	2	258 72	694 09
Pennsylvania, eastern district	27	20,260 43	2,505 35	32 50	22	....	1	4	688,818 49	2	2	2	273,263 28	29	24	691,323 84	273,295 78
Pennsylvania, western district	14	5,835 38	9,213 48	150 00	12	....	....	2	2,436 89	4	....	....	.....	16	16	11,650 37	150 00
Delaware	....	.....	.....	.....	....	....	....	....	.....	....	....	....	.....	....	....	.....	.....
Maryland	8	1,409 52	2,241 15	130 00	7	....	1	....	2,555 65	4	....	....	640 50	12	11	4,796 80	770 50
Virginia, eastern district	2	523 66	.....	.....	....	....	....	2	.....	....	....	....	.....	....	....	.....	.....
Virginia, western district	17	4,500 00	1,000 00	.....	3	....	7	7	1,500 00	2	1	1	.....	14	5	2,500 00	.....
West Virginia	5	3,340 63	2,000 00	2,000 00	4	....	....	1	247 07	1	1	....	283 52	6	5	2,247 07	2,283 52
District of Columbia	5	2,087,547 65	.....	.....	....	....	....	5	1,212 47	2	....	....	.....	2	2	1,212 47	.....
North Carolina, eastern district	8	2,300 00	1,351 00	.....	5	....	2	1	5,250 00	2	1	4	532 12	14	7	6,601 00	532 12
North Carolina, western district	35	7,000 00	2,000 03	.....	13	....	11	11	1,800 02	11	....	6	.....	41	24	3,800 05	.....
South Carolina	2	.....	400 00	.....	2	....	....	....	200 00	1	....	2	25,551 40	5	3	600 00	25,551 40
Georgia	37	22,200 00	1,700 00	9,664 00	6	....	6	25	3,000 00	9	....	9	684 20	30	15	4,700 00	10,348 20
Florida, northern district	....	.....	.....	.....	....	....	....	....	164 25	1	....	....	.....	1	1	164 25	.....
Florida, southern district	....	.....	.....	.....	....	....	....	....	.....	....	....	....	.....	....	....	.....	.....
Alabama, northern district	22	500 00	.....	.....	....	....	6	16	500 00	1	....	....	.....	7	1	500 00	.....
Alabama, middle district	8	16,370 00	400 00	.....	1	....	....	7	.....	....	....	....	.....	1	1	400 00	.....
Alabama, southern district	4	1,450 00	1 00	.....	1	....	2	1	3,251 00	3	....	3	531 80	9	4	3,252 00	531 80
Mississippi, northern district	16	16,700 00	1 00	.....	1	....	9	6	.....	....	....	4	.....	14	1	1 00	.....

No. 6.—*Report of miscellaneous suits instituted during the fiscal year ending June* 30, 1876, *&c.*—Continued.

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of suits disposed of.	Whole number of judgments in favor of the United States.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Pending.	Judgments on old suits.	Decided for the United States.	Decided against the United States.	Settled dismissed. &c	Collections in old suits.				
Mississippi, southern district	1	.....	$10 00	$48 00	1	....	..	...	$1,738 50	6	1	..	.. ..	8	7	$1,748 50	$48 00
Louisiana	6	$477 34	7,025 00	6,025 00	3	....	....	3	.....	..	1	1	$20 00	5	3	7,025 00	6,045 00
Texas, eastern district	57	21,616 21	1,600 00	.....	6	6	9	36	837 00	8	...	3	222 10	32	14	2,437 00	222 10
Texas, western district	115	52,150 00	2,350 00	.....	12	....	17	86	8,400 00	34	..	24	.....	87	46	10,750 00	.....
Arkansas, eastern district	19	3,800 00	1,685 00	1,193 90	12	....	6	1	1,200 00	3	....	4	307 60	25	15	2,885 00	1,501 50
Arkansas, western district	55	21,800 00	11,250 00	5 05	30	1	4	20	4,700 00	9	1	10	2,011 64	55	39	15,950 00	2,016 69
Tennessee, eastern district	27	23,636 23	3,414 22	369 49	3	....	10	14	400 00	4	...	51	20 00	68	7	3,814 22	389 49
Tennessee, middle district	56	68,223 50	2,000 00	.....	3	....	19	34	7,000 00	8	...	25	34,324 50	55	11	9,000 00	34,324 50
Tennessee, western district	15	7,661 63	2,258 53	.....	5	...	1	9	11,010 00	10	1	20	.....	37	15	13,268 53	.....
Kentucky	1	507 49	.....	.....	....	....	....	1	4,100 00	3	..	..	124 65	3	3	4,100 00	124 65
Ohio, northern district	8	676 00	1,451 00	912 95	6	....	....	2	371 55	2	..	..	136 73	8	8	1,822 55	1,049 68
Ohio, southern district	16	2,147 54	2,563 00	1,000 00	13	....	....	3	1,327 16	3	1	.	861 69	17	16	3,890 16	1,861 69
Indiana	12	791 59	1,011 52	438 40	10	....	2	...	85 35	2	..	1	374 66	15	12	1,096 87	813 06
Illinois, northern district	6	100,000 00	222 00	.....	5	....	....	1	.....	..	..	..	.....	5	5	222 00	.....
Illinois, southern district	17	9,459 83	11,609 01	106 41	10	....	7	...	678 81	3	...	3	.....	23	13	12,287 82	106 41
Michigan, eastern district	6	1,058 01	300 00	494 02	2	....	1	3	372 96	1	....	..	.....	4	3	672 96	494 02
Michigan, western district	1	1,462 91	.....	.....	....	....	....	1	800 00	2	...	...	900 00	2	2	800 00	900 00
Wisconsin, eastern district	34	21,722 58	3,995 00	4,078 22	20	....	8	6	255 89	5	...	..	296 91	33	25	4,250 89	4,375 13
Wisconsin, western district	25	100 00	2,500 00	2,815 77	24	....	....	1	100 00	1	..	1	260 90	26	25	2,600 00	3,076 67
Missouri, eastern district	10	1,950 30	55 00	.....	6	1	2	1	2 00	2	....	1	.....	12	8	57 00	.....
Missouri, western district	40	2,470 56	3,461 02	1,554 97	28	1	8	3	635 91	4	....	6	663 11	47	32	4,096 93	2,218 08
Iowa	5	1,132 55	132 87	322 75	1	....	2	2	.....	..	...	6	952 42	9	1	132 87	1,275 17
Minnesota	18	743 32	983 00	725 00	15	....	1	2	799 54	2	..	..	125 00	18	17	1,782 54	850 00
Kansas	23	27,695 81	3,293 19	1,097 94	16	1	1	5	500 00	3	..	9	374 23	30	19	3,793 19	1,472 17
California	18	102 80	2,785 00	285 00	16	....	....	2	.....	1	..	..	.....	17	17	2,785 00	285 00
Oregon	1	.....	1,000 00	.....	1	....	....	....	1,300 00	3	..	1	2,000 00	5	4	2,300 00	2,000 00
Nevada	1	2,500 00	2,500 00	.....	1	....	....	....	.....	..	..	..	.....	1	1	2,500 00	.....
Nebraska	11	727 30	1,774 58	.....	11	....	....	....	1 00	1	..	..	.....	12	12	1,775 58	.....
Colorado	10	240,013 58	125 00	.....	2	....	2	6	600 00	4	..	2	.....	10	6	725 00	.....

Washington Territory	1		225 00		3		5				6	73 70	14	3	50 00		
	13		50 00		1								1	1	1,860 00		1,789 97
			1,860 00		13								13	13	30 00		485 00
Dakota	3		30 00	1,789 97	1			2				485 00	1	1			
Arizona																	
Idaho	1		100 00		1							50 00	1	1	100 00		50 00
Montana	2		500 00	643 90	2							361 00	2	2	500 00		1,004 90
Wyoming									100 00	1		100 00	1	1	100 00		100 00
Total	1,000	3,262,674 81	112,117 02	40,267 94	424	13	185	378	879,318 60	201	11	225	430,528 23	1,059	625	991,435 62	470,796 17

No. 7.—*Statistical summary of business arising from suits, &c., in which the United States is a party or has an interest, under charge of the Solicitor of the Treasury, during the fiscal year ending June 30, 1876.*

Judicial districts.	In suits brought during the fiscal year ending June 30, 1876.													
	Suits on custom-house bonds.		Suits on Treasury transcripts.		Post-office suits.		Suits for fines, penalties, and forfeitures under the customs-revenue laws, &c.		Suits against collectors of customs and agents or officers of the United States.	Miscellaneous suits.		Total amount reported sued for.	Total amount reported in judgment in favor of the United States.	Total amount reported collected.
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	No.	Amount.			
Maine					3		2	$200 00		5	$781 41	$981 41	$717 00	$679 72
New Hampshire			1	$835 89								835 89		
Massachusetts	43	$22,005 74	8	34,989 57	2	$31 27	11	500 00	24	18	25,553 38	83,079 96	2,461 86	1,829 86
Rhode Island							1	50 00		2	300 00	350 00	301 00	300 00
Vermont							1			2	434 32	434 32	94 10	94 10
Connecticut			3	8,660 35	2					13	1,538 96	10,199 31	1,286 21	921 37
New York, northern district			7	12,581 09	5	45 61	5	600 00		32	73,443 23	86,669 93	20,281 77	11,836 23
New York, southern district	260	1,513,619 46	15	113,682 14	2	61 69	67	217,700 00	463	65	351,726 35	2,196,789 64	27,119 44	33,990 82
New York, eastern district			4	17,171 40			6	1,080 00		8		18,251 40	1,055 00	
New Jersey			5	10,329 22	1		1			3	4,332 81	14,662 03	5,951 70	4,896 02
Pennsylvania, eastern district			6	15,962 49	2		21	1,000 00	13	27	20,260 43	37,222 92	6,455 64	2,661 49
Pennsylvania, western district			2	632 67	3		5	1,000 00		14	5,835 38	7,468 05	11,413 48	1,182 92
Delaware			1	6,548 69			1					6,548 69	50 00	
Maryland			4	23,616 35	2		7	4,500 00	1	8	1,409 52	29,525 87	2,845 14	230 00
Virginia, eastern district			6	108,294 33	1	34 23	4	600 00		2	523 66	109,452 22	125,845 40	55 98
Virginia, western district					3	122 46				17	4,500 00	4,622 46	1,290 57	
West Virginia			1	643 00	2	283 27				5	3,340 63	4,266 90	2,000 00	2,283 22
District of Columbia			7	75,051 63						5	2,087,547 65	2,162,599 28		148 22
North Carolina, eastern district			1	1,539 78	2	609 72				8	2,300 00	4,449 50	3,542 15	
North Carolina, western district			1	46,914 28						35	7,000 00	53,914 28	2,000 03	
South Carolina			1	312 45	4	2,721 08	3			2		3,033 53	2,483 44	396 54
Georgia					9	10,024 30				37	22,200 00	32,224 30	2,377 18	9,664 00
Florida, northern district			4	15,784 72	1	645 94						16,430 66		
Florida, southern district			1	1,351 17								1,351 17		
Alabama, northern district							1			22	500 00	500 00		
Alabama, middle district			1	2,805 33	4	1,700 66				8	16,370 00	20,875 99	2,085 61	
Alabama, southern district			2	3,648 42			7	6,000 00		4	1,450 00	11,098 42	1,826 31	50 00
Mississippi, northern district					2	4,376 22				16	16,700 00	21,076 22	4,174 84	4,159 09
Mississippi, southern district			4	10,952 45	3	1,055 36	2	200 00		1		12,207 81	5,031 93	243 46
Louisiana	7	1,378 27	3	10,912 86	6	827 00	11	4,923 49		6	477 34	18,518 96	7,926 99	6,050 00
Texas, eastern district	1	2,050 23	1	2,719 76	4	11,438 74	3	2,200 00		57	21,616 21	40,033 94	13,334 62	576 55
Texas, western district			2	11,928 08	4	5,053 15				115	52,150 00	69,739 23	3,945 38	1,195 38
Arkansas, eastern district			2	8,892 80	7	328 00				19	3,800 00	12,980 85	2,532 57	2,148 69
Arkansas, western district			2	65,753 90	2		1	174 00		55	21,880 00	87,747 90	13,460 65	3054 25

Ohio, northern district			1	428 18	1	132 52				1	307 48	1,068 19	443 18	
Ohio, southern district			3	27,377 51	7		3	1,200 00		8	676 00	29,253 51	2,146 00	1,402 95
Indiana			1	2,805 53	5	14,296 00	1	100 00		16	2,147 54	19,349 07	2,873 00	1,100 00
Illinois, northern district	1	500 00	2	32,455 19	5	560 40				12	791 59	33,807 18	1,739 01	569 50
Illinois, southern district			3	4,526 72	3					6	100,000 00	105,026 72	333 10	1,000 00
Michigan, eastern district			2	24,334 96	6	10,537 28	1	100 00		17	9,459 83	44,432 07	23,125 21	462 57
Michigan, western district			4	23,922 26			16	560 00		6	1,058 01	25,540 27	1,000 00	1,206 02
Wisconsin, eastern district			1	2,033 28	3					1	1,462 91	3,496 19	376 24	2,558 23
Wisconsin, western district			1	11,656 17	1	199 77	1	50 00		34	21,722 58	33,628 52	4,045 00	4,128 22
Missouri, eastern district			1	442 00						25	100 00	542 00	2,500 00	2,815 77
Missouri, western district			13	62,157 46			1	100 00		10	1,950 30	64,207 76	4,928 87	5,136 98
Iowa			1	8,357 31	6	598 77				40	2,470 56	11,426 64	13,532 43	2,475 57
Minnesota			1	1,195 18	3	64 78				5	1,132 55	2,392 51	597 65	622 75
Kansas	4	4,096 57	11	39,409 44	2	910 94				18	743 32	45,160 27	2,245 46	9,607 00
California			2	15,092 87	7	66,913 08				23	27,695 81	109,701 76	31,348 77	1,291 07
Oregon			6	45,475 91	3	235,090 77	9			18	102 80	180,669 48	5,420 90	10,532 58
Nevada			9	179,464 80			4			1		179,464 80	4,025 00	982 09
Nebraska					3	1,647 55				1	2,500 00	4,147 55	9,600 00	100 00
Colorado			5	64,296 79	2	76 52				11	727 30	65,100 61	1,774 58	
New Mexico			2	10,463 67	1	298 79				10	240,013 58	250,776 04	125 00	
Utah					4	277,000 00				8		277,000 00	275 00	
Washington Territory										1			50 00	
Dakota			1	1,574 18			1			13		1,574 18	1,910 00	1,856 97
Arizona			3	1,643 88	1	502 40				3		2,146 28	30 00	
Idaho			1	96 88	2							96 88	9,791 59	96 88
Montana			1	3,014 71						1		3,014 71	2,985 17	
Wyoming										2			500 00	643 90
					4								23,280 00	
Total	316	1,543,659 27	175	1,298,616 06	149	653,071 14	198	243,337 49	501	1,000	3,262,674 81	7,001,358 77	425,378 37	134,929 24

No 7.—*Statistical summary of business arising from suits, &c., in which the United States is a party or has an interest, &c.*—Continued.

Judicial districts.	In suits brought during the fiscal year ending June 30, 1876.						In suits commenced prior thereto.						Total number of judgments rendered in favor of United States during the year.	Total number of suits disposed of.	Whole amount of judgments rendered in favor of the United States during the fiscal year ending June 30, 1876.	Whole amount of collections from all sources during the fiscal year ending June 30, 1876.
	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Remitted.	Pending.	Total number of suits commenced.	Amount of judgments reported in all old suits this year.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Remitted.	Amounts reported collected in all old suits this year.				
Maine	7	.....	1	....	2	10	$4,596 00	2	.....	7	.....	$3,436 55	9	17	$5,313 00	$4,116 27
New Hampshire	.....	.....	.....	....	1	1	.....	1	.....	.....	.....	143 94	1	1	.....	143 94
Massachusetts	22	.....	26	....	58	106	8,240 21	13	4	17	.....	17,445 70	35	82	10,702 07	19,275 56
Rhode Island	2	.....	.....	....	1	3	373 74	2	.....	.....	.....	.....	4	4	674 34	300 00
Vermont	1	.....	.....	....	2	3	.....	.....	1	3	.....	788 83	1	5	94 10	882 93
Connecticut	11	.....	4	....	3	18	.....	.....	.....	.....	.....	.....	11	15	1,286 21	921 37
New York, northern district	28	2	8	....	11	49	10,545 57	7	1	7	.....	5,890 01	35	53	30,827 34	17,726 24
New York, southern district	60	6	68	2	736	872	169,422 14	83	18	413	2	149,227 99	143	652	196,541 58	183,218 81
New York, eastern district	8	.....	.....	....	10	18	391 41	1	.....	.....	.....	10,000 00	9	9	1,446 41	10,000 00
New Jersey	1	.....	8	....	1	10	258 72	2	.....	2	.....	1,226 98	3	13	6,210 42	6,123 00
Pennsylvania, eastern district	38	2	4	....	25	69	804,489 38	9	8	7	.....	302,348 29	47	68	810,945 02	305,009 78
Pennsylvania, western district	18	.....	2	....	4	24	2,936 89	5	.....	.....	.....	269 20	23	25	14,350 37	1,452 12
Delaware	1	.....	.....	....	1	2	6,849 18	.....	.....	.....	.....	6,938 70	1	1	6,899 18	6,938 70
Maryland	11	.....	5	1	5	22	43,422 57	8	1	2	2	17,172 31	19	30	46,327 71	17,402 31
Virginia, eastern district	3	1	.....	....	9	13	.....	.....	.....	1	.....	182 20	3	5	125,845 40	238 18
Virginia, western district	5	.....	7	....	8	20	1,553 92	3	1	1	.....	1,770 00	8	17	2,844 49	1,770 00
West Virginia	5	.....	.....	....	3	8	247 07	1	1	.....	.....	283 52	6	7	2,247 07	2,566 74
District of Columbia	.....	.....	1	....	11	12	1,212 47	2	.....	2	.....	4,721 91	2	5	1,212 47	4,870 13
North Carolina, eastern district	8	.....	2	....	1	11	19,879 93	4	1	5	.....	532 12	12	20	23,422 08	532 12
North Carolina, western district	13	.....	11	....	12	36	1,800 02	11	.....	6	.....	5,644 21	24	41	3,800 05	5,644 21
South Carolina	7	.....	1	....	2	10	44,831 69	2	.....	2	.....	25,551 40	9	12	47,315 13	25,947 94
Georgia	9	.....	7	....	30	46	3,397 41	10	.....	10	.....	3,028 55	19	36	5,774 59	12,692 55
Florida, northern district	.....	.....	.....	....	5	5	164 25	1	.....	.....	.....	229 63	1	1	164 25	229 63
Florida, southern district	.....	.....	.....	....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Alabama, northern district	.....	.....	7	....	16	23	1,192 70	2	.....	.....	.....	117 00	2	9	1,192 70	117 00
Alabama, middle district	3	.....	1	....	9	13	2,267 65	5	.....	.....	.....	828 90	8	9	4,353 26	828 90
Alabama, southern district	4	.....	2	....	7	13	9,107 89	5	.....	5	.....	8,012 34	9	16	10,934 20	8,062 34
Mississippi, northern district	2	.....	9	....	7	18	327 04	1	.....	4	.....	478 30	3	16	4,501 88	4,637 39
Mississippi, southern district	6	.....	.....	....	4	10	11,620 98	9	2	2	1	7,449 91	15	20	16,652 91	7,693 37
Louisiana	8	.....	1	....	24	33	5,107 25	17	3	2	2	10,379 51	25	33	13,034 24	10,489 51
Texas, eastern district	8	8	10	....	40	66	1,128 57	10	.....	3	.....	655 94	18	39	14,463 50	1,233 49
Texas, western district	13	.....	17	....	91	121	10,364 86	25	1	24	.....	4,227 62	48	90	13,200 24	5,473 00
Arkansas, eastern district	19	.....	6	.....	3	28	2,671 01	6	.....	4	.....	4,399 12	25	35	5,903 58	6,537 81
Arkansas, western district	33	1	4	.....	22	60	4,700 00	9	1	10	.....	2,191 26	42	58	18,189 65	2,459 51

Tennessee, middle district	5	.....	2	....	11	18	7,862 85	12	1	22	.....	3,363 00	11	12	10,911 85	3,363 00	
Tennessee, western district	1	.....	.....	....	2	3	11,653 30	5	1	.....	.....	225 93	6	7	41,186 14	225 93	
Kentucky	14	.....	.....	....	7	21	40,742 98	4	.....	.....	1	8,652 42	18	19	38,243 20	10,115 37	
Ohio, northern district	17	.....	.....	....	6	23	36,097 20	5	1	.....	.....	3,772 06	22	23	6,818 97	4,827 06	
Ohio, southern district	14	.....	3	....	2	19	3,945 97	2	.....	1	.....	4,691 79	16	20	1,824 36	5,261 29	
Indiana	9	.....	.....	....	4	13	85 35	.....	.....	.....	.....	18 43	9	9	333 10	1,018 43	
Illinois, northern district	16	.....	7	....	3	26	5,798 33	4	.....	3	.....	699 28	20	30	28,853 54	1,161 85	
Illinois, southern district	14	.....	5	1	6	26	34,032 42	2	.....	2	.....	10,919 64	16	24	35,032 42	12,125 66	
Michigan, eastern district	3	.....	.....	....	2	5	866 04	3	.....	.....	.....	3,167 19	6	6	1,242 28	5,725 42	
Michigan, western district	21	.....	8	....	8	37	255 89	5	.....	.....	.....	296 91	26	34	4,300 89	4,425 13	
Wisconsin, eastern district	24	.....	.....	....	2	26	100 00	1	.....	1	.....	260 90	25	26	2,600 00	3,076 67	
Wisconsin, western district	7	2	3	....	12	24	3,191 42	5	.....	2	.....	5 00	12	19	8,120 29	5,141 98	
Missouri, eastern district	35	1	8	....	3	47	913 90	5	.....	6	.....	13,195 51	40	55	14,446 33	15,671 08	
Missouri, western district	4	.....	2	....	3	9	400 00	4	.....	6	.....	2,765 39	8	16	997 65	3,388 14	
Iowa	16	.....	2	....	17	35	5,706 96	3	.....	5	.....	266 35	19	26	7,952 42	9,873 35	
Minnesota	20	1	1	....	10	32	1,113 10	4	.....	10	.....	1,441 54	24	36	32,461 87	2,732 61	
Kansas	21	.....	3	....	12	36	50 00	2	3	1	.....	7,354 44	23	30	5,470 90	17,887 02	
California	5	.....	1	....	8	14	1,300 00	3	.....	1	.....	2,100 00	8	10	5,325 00	3,082 09	
Oregon	2	1	.....	....	1	4	.....	.....	.....	.....	.....	.....	2	3	2,600 00	100 00	
Nevada	11	.....	.....	....	7	18	1,117 43	3	.....	.....	.....	1,900 00	14	14	2,892 01	1,900 00	
Nebraska	2	.....	2	....	9	13	600 00	4	.....	3	.....	32,989 34	6	11	725 00	32,989 34	
Colorado	3	.....	5	....	4	12	3,515 28	1	.....	6	.....	194 60	4	15	3,790 28	194 60	
New Mexico	1	.....	.....	....	.....	1	.....	.....	.....	.....	.....	204 83	1	1	50 00	204 83	
Utah	14	.....	.....	....	1	15	.....	.....	.....	.....	.....	484 27	14	14	1,910 00	2,341 24	
Washington Territory	1	.....	.....	....	6	7	.....	.....	.....	.....	.....	577 07	1	1	30 00	577 07	
Dakota	2	.....	.....	....	1	3	2,514 62	1	.....	.....	.....	2,172 60	3	3	12,306 21	2,269 48	
Arizona	2	.....	.....	....	.....	2	.....	.....	.....	.....	.....	50 00	2	2	2,985 17	50 00	
Idaho	2	.....	.....	....	.....	2	.....	.....	.....	.....	.....	361 00	2	2	500 00	1,004 90	
Montana	4	.....	.....	....	.....	4	100 00	1	.....	.....	.....	100 00	5	5	23,380 00	100 00	
Wyoming																	
Total	651	25	294	4	1,365	2,339	1,335,443 56	358	49	684	8	733,269 17	1,009	2,073	1,760,821 93	868,198 41	

Statement showing the number of suits in which the United States was a party or had an interest, commenced in each year, from the establishment of the office of the Solicitor of the Treasury, to June 30, 1876; also, the aggregate amounts claimed in said suits and the number decided or otherwise disposed of, together with the aggregate sums collected in each of said years.

Years.	Number of suits commenced.	Amount claimed.	Amount collected.	Number of suits decided for the United States.	Number of suits decided against the United States.	Number of suits settled and otherwise disposed of.
1830	403			215	11	56
1831	465			253	28	43
1832	615			370	51	36
1833	457			276	13	82
1834	447			225	7	
1835	282			214	7	25
1836	430			182	18	27
1837	4,570			550	11	61
1838	1,089			586	19	44
1839	1,319	$25,494,359 00	$6,210,720 93	561	75	171
1840	804			524	50	105
1841	418			237	62	135
1842	614			313	35	106
1843	387			186	53	68
1844	421			137	40	149
1845	447			126	85	106
1846	364			83	19	78
1847	250			119	9	57
1848	155			64	34	122
1849	102	277,310 26	4,766 24	11	1	93
1850	91	229,583 59	29,987 30	17	15	19
1851	352	131,379 87	48,002 52	12	13	89
1852	437	290,281 18	14,345 97	7	1	5
1853	84	211,193 16	28,112 41	4	3	2
1854	586	667,560 56	351,235 59	142	145	48
1855	918	705,745 68	436,722 17	298	92	386
1856	747	1,271,040 35	517,404 64	207	99	272
1857	520	1,130,979 78	748,532 07	200	89	337
1858	726	2,054,092 11	398,064 09	199	69	158
1859	744	916,492 84	1,246,805 71	271	54	211
1860	760	751,704 86	434,201 32	213	101	163
1861	529	444,279 16	343,346 46	178	28	118
1862	1,072	1,463,229 55	461,438 87	384	105	203
1863	2,051	1,066,939 05	a2,997,709 45	694	258	454
1864	2,604	856,644 34	b7,985,532 91	1,004	26	156
1865	2,348	2,199,527 35	c9,558,621 42	912	18	127
1866	4,672	e8,066,629 65	d4,577,363 76	1,807	59	1,435
1867	3,873	f13,582,619 22	2,620,696 69	2,193	265	702
1868	2,004	10,970,147 59	644,517 42	547	88	450
1869	2,169	10,087,346 98	719,795 24	533	76	722
1870	1,868	5,367,007 44	477,025 37	511	94	715
1871	2,116	12,604,601 01	1,289,920 06	1,053	207	1,538
1872	1,854	8,567,185 11	1,000,422 41	948	100	1,192
1873	2,715	7,758,168 59	778,252 17	632	27	748
1874	2,986	10,117,653 50	1,113,113 39	580	18	622
1875	2,734	10,160,212 91	621,950 18	653	12	542
1876	2,339	7,001,358 77	868,198 41	651	25	298
Total	57,940	144,445,273 46	46,526,804 27	20,088	2,708	13,116

a $2,665,276.01 of this collection was in prize and confiscation cases.
b $7,700,412.60 of this collection was in prize and confiscation cases.
c $9,055,867.41 of this collection was in prize and confiscation cases.
d $3,440,860.12 of this collection was in prize and confiscation cases.
e $1,416,232.42 of this amount was in internal-revenue cases, since 1867 under control, by law, of the Commissioner of Internal Revenue.
f $4,513,806 44 of this amount was in internal-revenue cases, since 1867 under control, by law, of the Commissioner of Internal Revenue.

REPORT OF THE SUPERVISING ARCHITECT.

REPORT

OF THE

SUPERVISING ARCHITECT OF THE TREASURY.

TREASURY DEPARTMENT,
OFFICE OF THE SUPERVISING ARCHITECT,
September 30, 1876.

SIR: I have the honor to submit herewith a report of the works under direction of this office during the past fiscal year, showing their progress and present condition.

BUILDINGS IN COURSE OF CONSTRUCTION.

Atlanta, Ga., court-house and post office.

At the close of the last fiscal year the excavation had been commenced. It has since been completed, concrete foundations put in, and the masonry of the basement is expected to be finished by the 10th of the present month.

The contract is awarded for the cut granite of the superstructure, and work is in progress. Contracts have also been awarded for the supply of brick, sand, and lime, for the superstructure, and the wrought and cast iron work for the first and second stories.

Total amount appropriated	$175,000 00
Total amount expended on construction of building to September 30, 1876.	46,309 62
Balance in Treasury September 30, 1876	128,690 38

Albany, N. Y., custom-house, &c.

The Merchants' Exchange Building, on the site purchased, has been taken down, and the material piled, but owing to the inadequacy of the amount designated by Congress as the proposed cost of this building, it has been deemed inexpedient to begin the work of construction until this limit shall have been repealed or extended, and I have to renew the recommendations made by my predecessor, in his annual report for the last fiscal year, in regard to the purchase of additional land and extension of the limit of the cost of the building.

Total amount appropriated	$255,000 00
Total amount expended for purchase of site, fencing, taking down and piling material of old building, and draining lot	179,505 98
Balance in Treasury September 30, 1876	75,494 02

Boston, Mass., post-office and subtreasury.

The additional land authorized to be purchased by act of Congress of July 31, 1876, has been secured, leaving but two lots to be obtained to complete the site intended to be covered by the extension. The work of building the extension has been commenced and one end is up nearly to the level of the first story, but no appropriation having been made for its continuation, the work was suspended several months since. An appropriation for the purchase of these two additional lots and for the continuation of the work should be made at an early day, as the work already in place is subject to damage by exposure.

Total amount appropriated for continuation of building and purchase of additional land	$805,655 99
Total amount expended for additional site to September 30, 1876	618,426 79
Total amount expended on extension to September 30, 1876	182,486 45
Balance in Treasury September 30, 1876	4,742 74

Charleston, S. C., custom-house, &c.

The iron-work of the roof of this building is in place, and is now being covered. The interior iron-work is nearly completed, and good progress is being made with the interior finish.

Total amount appropriated for completion of building on modified designs	$650,689 37
Total amount expended to September 30, 1876	539,655 67
Balance in Treasury September 30, 1876	111,033 70

Chicago, Ill., custom-house, &c.

At the date of the last report the stone-work of the first story on Adams, Dearborn, and Jackson street fronts had been set, and the first story of the Clark street front nearly completed. Plans for the modification of this building have been prepared by direction of the Secretary of the Treasury in accordance with the recommendation of a commission appointed to examine the condition of the work, and since the resumption of the work in November, 1875, it has steadily and rapidly progressed. The walls of the third story are well advanced to completion, and by the close of the present month it is expected that the main cornice will have been set. The cutting of the entire stone-work will be completed during the coming winter, and the finishing of the interior commenced early the next season. Contracts have been made for the iron-work up to and including the attic floor beams.

Total amount appropriated	$4,300,000 00
Amount expended for site to September 30, 1876	1,259,385 65
Amount expended for construction to September 30, 1876	2,711,062 11
Balance in Treasury September 30, 1876	329,552 24

Cincinnati, Ohio, custom-house, &c.

The sub-basement walls of this building are nearly completed. Delay has been occasioned by difficulty in obtaining a prompt supply of stone for this portion of the work, but rapid progress may now be expected, as the granite for the basement is all cut and delivered, and that for the first and second stories nearly completed. Cutting of stone-work for the superstructure has been suspended for want of sufficient appropriation.

ontracts have been made for iron-work up to and including first-floor eams.

otal amount appropriated	$3,000,000 00
otal amount expended for site to September 30, 1876	708,036 60
otal amount expended for construction to September 30, 1876	2,125,361 18
Balance in Treasury September 30, 1876	166,602 22

Covington, Ky., court-house, &c.

Concrete foundations for this building have been put in place and the asement and area walls completed, except the coping of the rear area, nd contracts have been awarded for the entire stone and brick work f the superstructure and the iron columns and floor-beams.

otal amount appropriated	$305,000 00
mount expended for site to September 30, 1876	30,660 55
mount expended for construction to September 30, 1876	49,021 25
Balance in Treasury September 30, 1876	225,318 20

Dover, Del., post-office.

During the progress of this work an appropriation was made for the onstruction of an additional story for the accommodation of the United tates courts. The entire stone and brick work has been completed, the oor-beams set in place, the building roofed in, and contract awarded r the slating. The work of finishing the interior will proceed during ie winter, and it is expected that the building will be ready for occu- ancy in the spring.

otal amount appropriated	$55,000 00
otal amount expended for site to date	10,417 45
mount expended for construction of building to September 30, 1876	34,160 78
Balance in Treasury September 30, 1876	10,421 77

Evansville, Ind., custom-house, &c.

The concrete foundations and brick and stone work of basement have een completed, the first story floor-beams set, and contract has been warded for the entire stone and brick work of superstructure, and good rogress made with the setting of the first story. Contracts have also een awarded for the columns and second-story floor-beams.

otal amount appropriated	$250,000 00
otal amount expended for site to date	98,500 00
otal amount expended for construction to September 30, 1876	63,820 87
Balance in Treasury September 30, 1876	87,679 13

Fall River, Mass., custom-house, &c.

Excavation for foundations and masonry of basement have been com- leted, and the first-floor beams set in place. Contracts have been warded for the supply of the entire stone-work of the superstructure, nd the work of cutting is rapidly progressing. The iron columns and econd-story floor-beams have been delivered. An additional strip of nd for a drive-way for the delivery of the mails and for the protection f the building against damage by fire should be secured.

otal amount appropriated	$265.000 00
mount expended for site to September 30, 1876	132,856 65
mount expended for construction to September 30, 1876	74,572 85
Balance in Treasury September 30, 1876	57,570 50

Grand Rapids, Mich., court-house, &c.

Since the last report, work on this building has been commenced, the foundations completed, the brick and stone work of the basement contracted for, and will be completed during the ensuing month.

Total amount appropriated	$145,000 00
Total amount expended for site to date	70,006 01
Total amount expended for construction to September 30, 1876	13,825 20
Balance in Treasury September 30, 1876	61,168 79

Hartford, Conn., custom-house, &c.

Work on this building was suspended during a great portion of the past year for want of an appropriation. The cutting of the second-story stone-work is well advanced, and the courses to top of window-sills, the bases of pilasters, and a portion of the window jambs set in place.

Total amount appropriated	$450,000 00
Total amount expended for construction to September 30, 1876	375,091 35
Balance in Treasury September 30, 1876	74,908 65

Helena, Mont., assay-office.

The stone and brick work of this building has been completed, the building roofed in, the floors laid, the interior finish well advanced, machinery shipped, and it is expected that the building will be ready for occupancy by the 1st of December.

Total amount appropriated	$51,500 00
Total amount expended for site to date	1,540 00
Amount expended for construction to September 30, 1876	42,226 30
Balance in Treasury September 30, 1876	7,733 70

Lincoln, Nebr., court-house, &c.

But little progress has been made on this work during the past year owing to the difficulty experienced in obtaining suitable building material, and it was found necessary to cancel the contracts for the brick and stone work. A new contract has been made for the cut stone which is nearly completed, and proposals have been invited for the rock-faced ashlar. An additional appropriation made during the past session of Congress will permit the construction of a third story as originally contemplated, and plans have been prepared accordingly.

Total amount appropriated	$170,000 00
Amount expended for site to date	436 35
Amount expended for construction to September 30, 1876	75,909 93
Balance in Treasury September 30, 1876	93,653 72

Memphis, Tenn., custom-house, &c.

Estimates based upon the sketches originally prepared for this building, indicated that the cost of construction would exceed the limit placed upon the building by Congress. Modified sketches have been prepared and approved in accordance with law, and the work of excavation commenced on the 25th ultimo, on the site donated by the city, but owing to

an error in the description of the land, a protest has been made by the citizens against locating the building on the site described until the error shall have been corrected by legislation, and in accordance with this protest work will be suspended.

Total amount appropriated	$101,000 00
Amount expended for site to date	200 00
Amount expended for construction to September 30, 1876	1,476 00
Balance in Treasury September 30, 1876	99,324 00

Nashville, Tenn., custom-house, &c.

The work was suspended some months awaiting the completion of negotiations for additional land, which necessitated a change in the location of the building. Since resumption, the work of excavation, principally in rock, has steadily progressed and is nearly completed. A contract has been awarded for the stone and brick work of the basement, and the work is progressing.

Total amount appropriated	$150,000 00
Total amount expended for additional land to September 30, 1876	8,500 00
Total amount expended for construction to September 30, 1876	25,745 32
Balance in Treasury September 30, 1876	115,754 68

New Orleans, La., custom-house, &c.

The work of finishing the interior of this building has steadily progressed during the past season. Rooms in the second story to be occupied as offices by the assistant treasurer, and customs officers, are now ready for occupancy, with the exception of furnishing.

Total amount appropriated for completion of building	$940,000 00
Total amount expended to September 30, 1876	910,204 02
Balance in Treasury September 30, 1876	29,795 98

New York City court house, post-office, &c.

Work on this building was suspended in September, 1875, for want of sufficient appropriation, and was resumed in August of this year. The iron-work of the stairs is nearly completed, and the pavilion elevators will soon be set in place. The work of finishing the attic is in progress.

Total amount appropriated	$9,006,417 00
Amount expended for site to September 30, 1876	503,585 25
Amount expended for construction, heating, hoisting and ventilating apparatus, and machinery, carpets, furniture, &c., to September 30, 1876	8,321,416 49
Balance in Treasury September 30, 1876	176,415 26

Parkersburg, W. Va., court-house, &c.

The second story of this building has been completed, and the third story carried up to and including bed-moulding of main cornice, the floors are all in place, and the entire stone-work delivered.

Total amount appropriated	$218,000 00
Total amount expended for site to September 30, 1876	17,841 40
Total amount expended for construction to September 30, 1876	168,286 67
Balance in Treasury September 30, 1876	31,871 93

Philadelphia, Pa., court-house, &c.

The appropriation for this building was exhausted in February of the present year, and work suspended until a new appropriation should become available. Owing to the restrictions placed upon the appropriation made at the last session of Congress work is limited to the cutting and setting of the stone of the basement and first story, which is now in progress. The cutting of the granite for the second story has been nearly completed.

Total amount appropriated	$3,350,000 00
Total amount expended for site to date	1,491,200 99
Total amount expended for construction to September 30, 1876	1,576,521 06
Balance in Treasury September 30, 1876	282,277 95

Port Huron, Mich., custom-house, &c.

The masonry of the building has been completed, the building roofed in, heating-apparatus supplied, and the work of finishing the interior is being rapidly pushed forward.

Total amount appropriated	$236,000 00
Total amount expended for site to date	5,205 00
Total amount expended for construction to September 30, 1876	199,468 67
Balance in Treasury September 30, 1876	31,326 33

Raleigh, N. C., court-house, &c.

The masonry of this building has been completed during the past year and the roof is being constructed.

Total amount appropriated	$300,000 00
Site purchased August 7, 1860, for $8,120.53.	
Total amount expended for construction to September 30, 1876	242,388 50
Balance in Treasury September 30, 1876	57,611 50

Rockland, Me., custom-house, &c.

Work was suspended in November, 1875, the appropriation being exhausted, and not resumed until August of the present year. Since that time the post-office portion of the building has been completed, and is ready for occupancy, and the work of finishing the interior of the second story is well advanced. Heating apparatus has been supplied, and the work of finishing the approaches is in progress. Work upon the building will be completed during the coming winter.

Total amount appropriated	$145,000 00
Amount expended for site to September 30, 1876	12,000 00
Amount expended for construction to September 30, 1876	115,476 75
Balance in Treasury September 30, 1876	17,523 25

San Francisco, Cal., appraiser's stores.

During the year the walls have been carried up to the level of the third story and the iron beams and columns of the third story set in place. The brick, sand, cement, and entire iron-work for the building have been contracted for. Unless an appropriation is made early in the coming session of Congress work will necessarily be suspended.

Total amount appropriated	$588,000 00
Building constructed on part of custom-house lot.	
Amount expended for construction to September 30, 1876	514,622 45
Balance in Treasury September 30, 1876	73,377 55

San Francisco, Cal., subtreasury,

the present year contracts have been awarded for the masonry ɾalls of the building constructed to above the level of the fourth ɔntracts have also been awarded for the iron beams, stairs, and

nt appropriated	$87,000 00
ɔnstructed on site of old mint- ɔuilding	
nt expended for construction to September 30, 1876	53,572 10
ɜce in Treasury September 30, 1876	33,427 90

Saint Louis, Mo., custom-house, &c.

the winter and spring work was suspended for some months tting of the granite and construction of the building, the ap- ɔn being exhausted. The second-floor beams are in place, the the second story is being set rapidly, and cutting progressing ird-story work. Contracts have been awarded for the iron- to and including the attic-floor beams. The suspension of cut- ɾranite work above referred to will retard the progress of the during the coming season.

nt appropriated	$3,850,000 00
ɪnt expended for site to date	368,882 65
ɪnt expended for construction to September 30, 1876	3,202,540 23
ɜce in Treasury September 30, 1876	278,577 12

Trenton, N. J., court-house, &c.

ɪsonry of this building is completed, the building under roof, nterior finish in progress.

nt appropriated	$380,000 00
nt expended for site to date	82,375 83
nt expended for construction to September 30, 1876	267,681 83
ɜce in Treasury September 30, 1876	29,942 34

Jersey City, N. J., post-office, &c.

ss has appropriated $40,000 for removing and remodeling the on the site purchased for the court-house and post-office at ɪty, but in my judgment the removal of the building and the ɪre of any large amount for remodeling would be injudicious, ɪ have been taken for remodeling the first story only for the dation of the post-office.

nt appropriated	$112,000 00
nt expended for site to date	71,758 13
nt expended for care and protection of property to September	154 92
ɪce in Treasury September 30, 1876	40,086 95

Little Rock, Ark., court-house, &c.

ss having extended the limit placed upon the cost of this build- ɪ are being prepared, and work will be commenced during the ɔonth.

nt appropriated	$160,000 00
nt expended for site to date	25,729 25
nt expended for construction to September 30, 1876	483 75
ɪce in Treasury September 30, 1876	73,787 00

BUILDINGS REPAIRED AND REMODELED.

Repairs and alterations on the following buildings which had been commenced at the date of last report have been completed:

Custom-houses at Boston, Mass., New Haven, Conn., Providence, R. I., Richmond, Va., Savannah, Ga., and Wheeling, W. Va.

Extensive repairs have also been made on the custom-house and assay office, New York, N. Y., custom-houses at Louisville, Ky., Ogdensburgh, N. Y., Key West, Fla., Philadelphia, Pa., Wilmington, Del., and appraiser's stores, post-office, and mint-building, Philadelphia, Pa.

Repairs and alterations are in progress on the custom-houses at Bangor, Me., Norfolk, Va., and Plattsburgh, N. Y.

SITES.

A site has been selected for the court-house and post-office at Harrisburgh, Pa., but the parties owning the lots declining to accept what is considered a fair valuation, I have to recommend that steps be taken to acquire the property by condemnation.

Pittsburgh, Pa., court-house and post-office site.

In the matter of the condemnation of property as a site for the United States court-house and post-office building at Pittsburgh, Pa., one of the owners appealed from the award of the jury and has delayed final judgment in the case. I am advised that the case is on the docket of the appellate court, and will come up for a hearing in the October term of this year. An amount has been donated by certain citizens of Pittsburgh and deposited with the United States depositary, which, with the sum appropriated for this purpose, is sufficient to cover the award and all expenses incidental to securing title, incurred up to this date.

SALES.

During the past year the Marine Hospital at Natchez, Miss., has been sold at public auction, in accordance with acts of Congress of April 20, 1866, and August 15, 1876.

Sales recommended.

I have to renew the recommendations contained in the report of this office for the last year, that the following property be sold, not being longer required for the public service: Government lots at Astoria, Oreg., and Bermuda Hundreds, Va., Bridewell lot at Chicago, Ill., Marine Hospitals at New Orleans, La., and San Francisco, Cal., old post-office and premises No. 23 Pine Street, New York, N. Y.

I earnestly renew the recommendation of my predecessor, that new buildings for custom-house and assay-office be erected in New York City. The accommodations contained in the present custom-house at that place are entirely inadequate, and the repairs and alterations necessary to provide temporary facilities for the transaction of the increasing business are constant, and a source of continual expense. The present assay-office is entirely unfit for the purposes for which it is used, and the building is unsafe.

I regard the accumulation of heavy machinery and its operation in the upper story of the Treasury-building as detrimental to the building,

d it is a source of annoyance to the occupants of the rooms beneath. herefore recommend that a suitable building be erected on the Fifenth street side of the "White" lot for the accommodation of the ureau of Engraving and Printing, and that the files of the Department transferred to the rooms now occupied by that bureau. This will mit of the occupation as offices of many rooms now used as file rooms, d relieve the halls of the unsightly accumulation of papers, which w disfigure them.

I desire to call attention to the remarks in the last annual report of Supervising Architect in regard to the manner in which designs for public buildings are prepared, and to recommend the passage of an by Congress requiring such designs to be obtained under competin, and that the duties of the Supervising Architect be restricted to ose of a Supervising Architect.

The system of contracting for the various branches of work on the blic buildings after competition under public advertisement is folred wherever practicable, and it is with pleasure I have to report at the contractors have as a rule performed the work awarded them in satisfactory manner. The contract system is undoubtedly the most nomical, and I regret that the office has not been able to avail itself its full benefits, the small appropriations in many instances rendering impossible to contract to advantage.

Upon assuming charge of the office, I found it well organized, with efficient clerical force and a skillful corps of draughtsmen and comters, and the method of conducting the business well calculated to otect the interests of the Government.

In submitting this report, I desire to remark that, as I assumed the ties of this office August 11th of the present year, the foregoing ort of work performed mainly represents that accomplished under ection of my predecessor, the only designs prepared by me being the dified designs for the court-house, &c., at Lincoln, Nebr., and custom-se, &c., at Memphis, Tenn., and the design for a court-house, &c., at le Rock, Ark.

I am, sir, very respectfully,

JAS. G. HILL,
Supervising Architect.

on. LOT M. MORRILL,
Secretary of the Treasury.

STATEMENT OF APPROPRIATIONS FOR PUBLIC BUILDINGS IN COURSE OF CONSTRUCTION UNDER THE CHARGE OF TREASURY DEPARTMENT.

UNITED STATES CUSTOM-HOUSE, ALBANY, N. Y.

Building authorized by act of March 12, 1872, (vol 17, p. 39,) which limited its cost to $350,000, but made no appropriation, and required the site to be given by the city of Albany.

Act of June 10, 1872, (vol. 17, p. 353,) appropriated for commencement of the work	$100,000 00	
Act of March 3, 1873, (vol. 17, p. 523,) appropriated for part purchase of site, the balance to be paid by the city of Albany	150,000 00	
Act of June 23, 1874, (vol. 18, p. 228,) appropriated for balance due on purchase of site	5,000 00	
Total amount appropriated		$255,000 00
Amount expended for site to September 30, 1876	155,700 90	
Amount expended for clearing site to September 30, 1876.	23,805 08	
Balance of appropriation available in Treasury September 30, 1876	75,494 02	
	255,000 00	255,000 00

UNITED STATES COURT-HOUSE AND POST-OFFICE, ATLANTA, GA.

Act of February 12, 1873, (vol. 17, p. 436,) limits cost to $110,000, and appropriates	$110,000 00	
Act of June 23, 1874, (vol. 18, p. 228,) extends limit of building to $250,000.		
Act of March 3, 1875, (vol. 18, p. 394,) appropriates for continuation of building	50,000 00	
Act of July 31, 1876, (vol. 19, p. 110,) appropriates for continuation	15,000 00	
Total amount appropriated		175,000 00
(Site donated.)		
Amount expended for site (legal expenses) to September 30, 1876	20 59	
Amount expended in construction of building to September 30, 1876	46,289 03	
Balance of appropriation available in Treasury September 30, 1876	128,690 38	
	175,000 00	175,000 00

AUBURN, NEW YORK.

Act of March 3, 1875, (vol. 18, p. 396,) appropriates for making plans and specifications for a public building	$4,000 00	
Total amount appropriated		4,000 00
Amount expended for the plans for a public building to September 30, 1876	866 25	
Balance of appropriation available in Treasury September 30, 1876	3,133 75	
	4,000 00	4,000 00

UNITED STATES POST-OFFICE AND SUBTREASURY, BOSTON, MASS.

Act of March 3, 1873, (vol. 17, p. 524,) authorized the purchase of additional land and extension of the building, and appropriated	$630,000 00	
Act of July 31, 1876, (vol. 19, p. 110,) appropriates for additional land and legal expenses	235,000 00	
Total amount appropriated		$865,000 00

March 3, 1875, (vol. 18, p. 408,) authorized the exiture of $59,344.02 for furniture to be paid from alance of appropriation		$59,344 02
e available for purchase of site and extension of ing		805,655 98
t expended for additional site to September 30, 1876	$618,426 79	
t expended for extension of building to September 876	182,486 45	
e of appropriation available in Treasury September 876	4,742 74	
	805,655 98	805,655 98

UNITED STATES CUSTOM-HOUSE, CHARLESTON, S. C.

ıg authorized by act of March 3, 1847; amount expended prior to the war 9,198.46.
July 15, 1870, (vol. 16, p. 312,) limits cost of completion to $398,855.46.

July 15, 1870, (vol. 16, p. 84,) appropriates	$100,000 00	
March 3, 1871, (vol. 16, p. 509,) appropriates	50,000 00	
June 10, 1872, (vol. 17, p. 352.) appropriates	100,000 00	
March 3, 1873, (vol. 17, p. 523,) appropriates	148,855 46	
June 23, 1874, (vol. 18, p. 227,) appropriates	100,000 00	
March 3, 1875, (vol. 18, p. 394,) appropriates for letion	151,833 91	
'otal amount appropriated		$650,689 37
t expended for construction of building and aphes to September 30, 1876	539,655 67	
e of appropriation available in Treasury September 876	111,033 70	
	650,689 37	650,689 37

UNITED STATES CUSTOM-HOUSE, SUBTREASURY, ETC., CHICAGO, ILL.

December 21, 1871, (vol. 17, p. 24,) limits cost of ing to $4,000,000, and appropriates	$2,000,000 00	
March 3, 1873, (vol. 17, p. 523,) appropriates	800,000 00	
June 23, 1874, (vol. 18, p. 227,) appropriates for contion	750,000 00	
March 3, 1875, (vol. 18, p. 394,) appropriates for contion	750,000 00	
'otal amount appropriated		$4,300,000 00
t expended for site to date of September 30, 1876.	1,259,385 65	
t expended for construction of building to Sepr 30, 1876	2,711,062 11	
ı of appropriation available in Treasury Septem0, 1876	329,552 24	
	4,300,000 00	4,300,000 00

UNITED STATES CUSTOM-HOUSE AND POST-OFFICE, CINCINNATI, OHIO.

March 12, 1872, authorized purchase of site; limited the cost thereof to $300,000 ıade no appropriation.

June 10, 1872, (vol. 17, p. 352,) limited cost of site 00,000, building to $1,750,000, and appropriates	$700,000 00	
March 3, 1873, (vol. 17, p. 523,) increased the limit st of site to $750,000, and appropriates	750,000 00	
June 23, 1874, (vol. 18, p. 227,) limits cost of buildexclusive of cost of site, to $3,500,000, and appro-	600,000 00	
March 3, 1875, (vol. 18, p. 394,) appropriates	600,000 00	
July 31, 1876, (vol. 19, p. 110), appropriates for contion	350,000 00	
'otal amount appropriated		$3,000,000 00

Amount expended for site to September 30, 1876	$708,036 60	
Amount expended for construction of building to September 30, 1876	2,125,361 18	
Balance of appropriation available in Treasury, September 30, 1876	166,602 22	
	3,000,000 00	$3,000,000 00

UNITED STATES COURT-HOUSE AND POST-OFFICE, COVINGTON, KY.

Act of February 17, 1873, (vol. 17, p. 465,) limits cost of building to $100,000, and appropriates as follows, viz:

For site	$30,000 00	
For building	100,000 00	
Act of June 23, 1874, (vol. 18, p. 229,) extends the limit of cost to $250,000.		
Act of March 3, 1875, (vol. 18, p. 394,) appropriates for continuation	25,000 00	
Act of March 3, 1875, (vol. 18, p. 518,) appropriates for completion	150,000 00	
Total amount appropriated		$305,000 00
Amount expended for site, including legal expenses and advertising to September 30, 1876	30,660 55	
Amount expended for construction of building to September 30, 1876	49,021 25	
Balance of appropriation available in Treasury September 30, 1876	225,318 20	
	305,000 00	305,000 00

UNITED STATES POST-OFFICE, ETC., DOVER, DEL.

Act of February 23, 1873, (vol. 17, p. 471,) limits cost of building and site to $40,000, and appropriates	$40,000 00	
Act of July 31, 1876, (vol. 19, p. 72,) appropriates for additional story for use of United States courts	15,000 00	
Total amount appropriated		$55,000 00
Amount expended for site to date of September 30, 1876.	10,417 45	
Amount expended for construction of building to September 30, 1876	34,160 78	
Balance of appropriation available in Treasury September 30, 1876	10,421 77	
	55,000 00	55,000 00

UNITED STATES CUSTOM-HOUSE, COURT-HOUSE, AND POST-OFFICE, EVANSVILLE, INDIANA.

Act of January 16, 1873, (vol. 17, p. 411,) limits cost of building and site to $200,000.

Act of March 3, 1873, (vol. 17, p. 541,) appropriates	$100,000 00	
Act of June 23, 1874, (vol. 18, p. 227,) limits cost of building exclusive of site to $200,000, and appropriates	50,000 00	
Act of March 3, 1875, (vol. 18, p. 394,) appropriates for continuation	50,000 00	
Act of July 31, 1876, (vol. 19, p. 110,) appropriates for continuation	50,000 00	
Total amount appropriated		$250,000 00
Amount expended for site to date of September 30, 1876.	98,500 00	
Amount expended for construction of building to September 30, 1876	63,820 87	
Balance of appropriation available in Treasury September 30, 1876	87,679 13	
	250,000 00	250,000 00

UNITED STATES CUSTOM-HOUSE AND POST-OFFICE, FALL RIVER, MASS.

of May 21, 1872, (vol. 17, p. 140,) limits cost of building and site to $200,000.
of March 3, 1873, (vol. 17, p. 523,) appropriates for site nd building $200,000 00
of March 3, 1875, (vol. 18, p. 394,) repeals limit and ppropriates 40,000 00
of July 31, 1876, (vol. 19, p. 110,) appropriates for ontinuation 25,000 00

Total amount appropriated		$265,000 00
ount expended for site to September 30, 1876	$132,856 65	
ount expended for construction to September 30, 1876.	74,572 85	
ance of appropriation available in Treasury Septem- er 30, 1876	57 570 50	
	265,000 00	265,000 00

UNITED STATES COURT-HOUSE AND POST-OFFICE, GRAND RAPIDS, MICH.

of February 20, 1873, (vol. 17, p. 470,) authorizes the purchase of site and the construction of a building, limiting cost to $200,000.
of June 23, 1874, (vol. 18, p. 228,) appropriates for ite and legal expenses $70,000 00
of March 3, 1875, (vol. 18, p. 395,) appropriates for ontinuation 50,000 00
of July 31, 1876, (vol. 19, p. 110,) appropriates for ontinuation 25,000 00

Total amount appropriated		$145,000 00
ount expended for site to September 30, 1876	70,006 01	
ount expended for construction of building to Septem- er 30, 1876	13,825 20	
lance of appropriation available in Treasury September 0, 1876	61,168 79	
	145,000 00	145,000 00

UNITED STATES CUSTOM-HOUSE AND POST-OFFICE, HARTFORD, CONN.

of March 18, 1872, (vol. 17, p. 42,) authorizes the erection of building and limits the ost to $300,000.
of June 10, 1872, (vol. 17, p. 353,) appropriates $100,000 00
of June 23, 1874, (vol. 18, p. 227,) limits cost of build- ng to $400,000, and appropriates 150,000 00
of March 3, 1875, (vol. 18, p. 395,) appropriates 100,000 00
of July 31, 1876, (vol. 19, p. 110,) appropriates for con- inuation 100,000 00

Total amount appropriated		$450,000 00
(Site donated.)		
ount expended for construction of building to Septem- er 30, 1876	375,091 35	
ount of appropriation available in Treasury Septem- er 30, 1876	74,908 65	
	450,000 00	450,000 00

UNITED STATES ASSAY OFFICE, HELENA, MONT.

of May 12, 1874, (vol. 18, p. 45,) appropriates for the onstruction of the building, (including necessary fix- ures and apparatus,) and limits cost of same to $50,000 00
of July 31, 1876, (vol. 19, p. 110,) appropriates for re- ayment for site 1,500 00

Total amount appropriated		$51,500 00

Amount expended for site to date of September 30, 1876.	$1,540 00	
Amount expended for construction of building to September 30, 1876	42,226 30	
Balance of appropriation available in Treasury September 30, 1876	7,733 70	
	51,500 00	$51,500 0

UNITED STATES POST-OFFICE, ETC., HARRISBURGH, PA.

Act of March 3, 1873, (vol. 18, p. 505,) authorizes the purchase of a site, and appropriates for the same	$160,000 00	
Total amount appropriated		$160 000 0
Amount expended for site, (advertising and traveling expenses,) to date of September 30, 1876	28 41	
Balance of appropriation available in Treasury September 30, 1876	159,971 59	
	160,000 00	160,000 0

UNITED STATES POST-OFFICE, ETC., JERSEY CITY, N. J.

Act of March 3, 1873. (vol. 17, p. 613,) limits cost of building and site to $300,000, and appropriates	$100,000 00	
Act of March 3, 1875, (vol. 18, p. 514,) authorizes the Secretary of the Treasury to purchase at private sale, or by condemnation, a suitable site, and limits cost of site to amount of appropriation.		
Act of July 31, 1876, (vol. 19, p. 110,) appropriates for removing and remodeling building now on site for the purpose of a post-office	12,000 00	
Total amount appropriated		$112,000 0
Amount expended for site to date of September 30, 1876.	71,758 13	
Amount expended for care and protection of the property to September 30, 1876	154 92	
Balance of appropriation available in Treasury September 30, 1876	40,086 95	
	112,000 00	112,000

UNITED STATES COURT-HOUSE AND POST-OFFICE, LINCOLN, NEBR.

Act of February 21, 1873, (vol. 17, p. 470,) authorizes the erection of building and appropriates (limits cost)	$130,000 00	
Act of July 31, 1876, (vol. 19, p. 110,) appropriates for completing, grading, and furnishing	40,000 00	
Total amount appropriated		$170,0
(Site donated.)		
Amount expended for site, advertising, &c., to September 30, 1876	436 35	
Amount expended for construction of building to September 30, 1876	75,909 93	
Balance of appropriation available in Treasury September 30, 1876	93,653 72	
	170,000 00	170,(

UNITED STATES CUSTOM-HOUSE, POST-OFFICE, ETC., MEMPHIS, TENN.

Act of February 21, 1873, (vol. 17, p. 469,) authorizes the purchase of additional site and appropriates	$25,000 00	
Act of June 23, 1874, (vol. 18, p. 227,) appropriates for building	50,000 00	

3, 1876, (vol. 19, p. 55,) authorizes the ac- land donated by the city of Memphis for ding, and limits cost of building to $400,000, zes the Secretary of the Treasury to sell lot wned by the United States on the corner of d Third streets in the city of Memphis.		
, 1876, (vol. 19, p. 110,) appropriates.....	$26,000 00	
nount appropriated	101,000 00	
ıded for site 1860, $15,143.90.		
ıded for site to September 30, 1876.....	200 00	
nded for construction to September 30, ...	1,476 00	
propriation in the Treasury September 30, ...	99,324 00	
	101,000 00	$101,000 00

ES CUSTOM-HOUSE, POST-OFFICE, AND COURT-HOUSE, NASHVILLE, TENN.

y 24, 1873, (vol. 17, p. 419,) authorizes the erection of building, limiting ,000.

3, 1873, (vol. 18, p. 523,) appropriates for the	$150,000 00	
, 1874, (vol. 18, p. 229,) extends limit of cost to $377,000.		
15, 1876, (vol. 19, p. 7,) authorizes $18,500 to additional site, but does not increase the t of building.		
mount appropriated		$150,000 00
ıded for site in 1857, $20,000.		
nded for additional land to September 30, ...	8,500 00	
ıded for construction of building to Septem-	25,745 32	
propriation available in Treasury Septem-	115,754 68	
	150,000 00	150,000 00

UNITED STATES CUSTOM-HOUSE, NEW ORLEANS, LA.

was authorized by act of March 3, 1845, and the amount expended on its ı, prior to the war, was $2,929,264.50.

3, 1871, (vol. 16, p. 509,) limits cost of com- uilding to $620,000, and appropriates.....	$150,000 00	
, 1872, (vol. 17, p. 352,) appropriates.....	300,000 00	
3, 1873, (vol. 17, p. 523,) appropriates.....	170,000 00	
23, 1874, (vol. 18, p. 227,) appropriates for	191,000 00	
3, 1875, (vol. 18, p. 394,) appropriates for ı	100,000 00	
31, 1876, (vol. 19, p. 110,) appropriates for repairs, and alterations of building.....	29,000 00	
nount appropriated		$940,000 00
ıded in construction of building to Septem-	910,204 02	
propriation available in Treasury Septem-	29,795 98	
	940,000 00	940,000 00

UNITED STATES COURT-HOUSE AND POST-OFFICE, NEW YORK CITY.

Amount of appropriations for the building:		
Act of August 18, 1856, (vol. 11, p. 94,)	$261,585 32	
Act of January 22, 1867, (vol. 14, p. 356)	500,000 00	
Act of March 3, 1869, (vol. 15, p. 305)	200,000 00	
Act of April 20, 1870, (vol. 16, p. 85)	1,000,000 00	
Act of July 15, 1870, (vol. 16, p. 295)	500,000 00	
Act of March 3, 1871, (vol. 16, p. 509)	1,394,897 00	
Act of March 3, 1871, (vol. 16, p. 515)	500,000 00	
Act of February 5, 1873, (vol. 17, p. 422)	500,000 00	
Act of March 3, 1873, (vol. 17, p. 523)	1,900,000 00	
Act of June 23, 1874, (vol. 18, p. 227,) appropriates as follows, viz:		
For completion	794,207 82	
For paving, grading, fencing, and sewerage	150,000 00	
For heating, ventilating, hoisting apparatus, and machinery	200,000 00	
For furniture, including fittings, fixtures, counters, and carpets	200,000 00	
For additional court-room	40,000 00	
Act of March 3, 1875, (vol. 18, p. 395,) appropriates for completion, including heating and ventilating, and area along Park front	388,160 08	
Act of July 31, 1876, (vol. 19, p. 111,) appropriates for completion	250,000 00	
Act of August 14, 1876, (vol. 19, p. 132,) appropriated for deficiency	227,566 78	
Total amount appropriated		$9,006,417 00
Amount expended for site to date of September 30, 1876	508,585 25	
Amount expended for construction, heating, ventilating, hoisting-apparatus, furniture, carpets, &c., to date of September 30, 1876	8,321,416 49	
Balance of appropriation available in Treasury September 30, 1876	176,415 26	
	9,006,417 00	9,006,417 00

UNITED STATES CUSTOM-HOUSE, COURT-HOUSE, ETC., PITTSBURGH, PA.

Act of March 3, 1873, (vol. 17, p. 621,) authorizes the Secretary of the Treasury to purchase site for building to cost not exceeding $300,000, and appropriates	$300,000 00	
Total amount appropriated		$300,000 00
Balance of appropriation available in Treasury September 30, 1876	300,000 00	
	300,000 00	300,000 00

UNITED STATES POST-OFFICE, ETC., PARKERSBURGH, W. VA.

Act of March 3, 1873, (vol. 17, p. 611,) limits cost of building to $150,000, and appropriates	$150,000 00	
Act of March 3, 1875, (vol. 18, p. 395,) appropriates	18,000 00	
Act of July 31, 1876, (vol. 19, p. 111,) appropriates for completion	50,000 00	
Total amount appropriated		$218,000 00
Amount paid for site to date of September 30, 1876	17,841 40	
Amount expended for construction of building to September 30, 1876	168,286 67	
Balance of appropriation available in Treasury September 30, 1876	31,871 93	
	218,000 00	218,000 00

ITED STATES COURT-HOUSE AND POST-OFFICE, PHILADELPHIA, PA.

s 8, 1872, (vol. 17, p. 312,) authorizes the Secretary of the Treasury to pur-
, and limits cost of building to $1,500,000, but makes no appropriation.

ch 3, 1873, (vol. 17, p. 523,) limits cost of build-ite to $3,000,000, and appropriates	$1,500,000 00	
s 23, 1874, (vol. 18, p. 228), limits cost of build-usive of site, to $4,000,000, and appropriates	750,000 00	
ch 3, 1875, (vol. 18, p. 395,) appropriates for tion	750,000 00	
y 31, 1876, (vol. 19, p. 110,) appropriates for tion	350,000 00	
l amount appropriated		$3,350,000 00
id for site to September 30, 1876	1,491,200 99	
pended for construction to September 30, 1876.	1,576,521 06	
appropriation available in the Treasury Sep-0, 1876	282,277 95	
	3,350,000 00	3,350,000 00

UNITED STATES MARINE HOSPITAL, PITTSBURGH, PA.

e 22, 1874, (vol. 19, p. 199,) authorizes the sale of the old Marine Hospital and the purchase of a suitable site in or convenient to the city of Pitts-nd the erection of a new building at a cost not to exceed the sum realized sale of the old building and site.

nt realized from sale of old marine hospital buildings and		$37,396 37
pended for site to date of September 30, 1876.	$30,331 13	
appropriation available in Treasury Septem-76	7,065 24	
	37,396 37	37,396 37

ITED STATES CUSTOM-HOUSE AND POST-OFFICE, PORT HURON, MICH.

s 10, 1872, (vol. 17, p. 387,) limits cost of building and site to $200,000.

ch 3, 1873, (vol. 17, p. 523,) appropriates	$100,000 00	
s 23, 1874, (vol. 18, p. 228,) appropriates for con-l	75,000 00	
ch 3, 1875, (vol. 18, p. 395,) appropriates for con-l	25,000 00	
31, 1876, (vol. 19, p. 110,) appropriates for com-nd finishing	36,000 00	
l amount appropriated		$236,000 00
pended for site to date of September 30, 1876.	5,205 00	
pended for construction to September 30, 1876.	199,468 67	
appropriation available in Treasury Septem-76	31,326 33	
	236,000 00	236,000 00

UNITED STATES COURT-HOUSE AND POST-OFFICE, RALEIGH, N. C.

e 10, 1872, (vol. 17, p. 380,) limits cost of build-d appropriates	$100,000 00	
rch 3, 1873, (vol. 17, p. 254,) increases limit on ilding to $200,000 and appropriates	100,000 00	
s 23, 1874, (vol. 18, p. 228,) increases the limit on uilding to $350,000.		
ch 3, 1875, (vol. 18, p. 395,) appropriates for con-l	50,000 00	
31, 1876, (vol. 19, p. 110,) appropriates for com-	50,000 00	
l amount appropriated		$300,000 00

Amount expended for site, August 7, 1860, $8,120.53.		
Amount expended for construction of building to September 30, 1876	$242,388 50	
Amount of appropriation available in Treasury September 30, 1876	57,611 50	
	300,000 00	$300,000 00

UNITED STATES CUSTOM-HOUSE AND POST-OFFICE, ROCKLAND, ME.

Act of May 17, 1872, (vol. 17, p. 121,) authorizes purchase of site and construction, limits cost of both to $50,000, and appropriates	$25,000 00	
Act of March 3, 1873, (vol. 17, p. 523,) appropriates for completion	75,000 00	
Act of March 3, 1875, (vol. 18, p. 395,) appropriates for completion	20,000 00	
Act of July 31, 1876, (vol. 19, p. 111,) appropriates for completion, fencing, grading, and approaches	25,000 00	
Total amount appropriated		$145,000 00
Amount expended for site to date of September 30, 1876	12,000 00	
Amount expended for construction of building to September 30, 1876	115,476 75	
Balance of appropriation available in Treasury September 30, 1876	17,523 25	
	145,000 00	145,000 00

UNITED STATES APPRAISERS' STORES, SAN FRANCISCO, CAL.

Act of March 3, 1873, (vol. 17, p. 524,) appropriates	$408,000 00	
Act of March 3, 1875, (vol. 18, p. 395,) appropriates	100,000 00	
Act of July 31, 1876, (vol. 19, p. 110,) appropriates for continuation	80,000 00	
Total amount appropriated		$588,000 00
Building erected on custom-house lot purchased May 2, 1854.		
Amount expended for construction of building to September 30, 1876	514,622 45	
Balance of appropriation available in Treasury September 30, 1876	73,377 55	
	588,000 00	588,000 00

UNITED STATES SUBTREASURY BUILDING, SAN FRANCISCO, CAL.

Act of June 23, 1874, (vol. 18, p. 228,) appropriates for repairing and fitting up old mint building for subtreasury	$30,000 00	
Act of March 3, 1875, (vol. 18, p. 408,) appropriates for repairs of old mint building for subtreasury and Government offices	30,000 00	
Act of July 31, 1876, (vol. 19, p. 110,) appropriates for completion of repairs	27,000 00	
Total amount appropriated		$87,000 00
Constructed on site of old mint building.		
Amount expended for construction to September 30, 1876.	53,572 10	
Balance of appropriation available in Treasury September 30, 1876	33,427 90	
	87,000 00	87,000 00

UNITED STATES CUSTOM-HOUSE, ETC., SAINT LOUIS, MO.

ıly 15, 1870, (vol. 16, p. 279,) appropriated for commencement of building, provided the city of Saint would donate the site	$300,000 00	
larch 27, 1872, (vol. 17, p. 43,) limits cost of building $1,750,000, and limits cost of site to $500,000, and ›riates	500,000 00	
larch 3, 1873, (vol. 17, p. 524,) extends limitation ıt of building and site to $4,000,000, and appro-	1,000,000 00	
une 23, 1874, (vol. 18, p. 228,) appropriates for uation	750,000 00	
anuary 28, 1875, (vol. 18, p. 395,) appropriates ıtinuation	150,000 00	
larch 3, 1875, (vol. 18, p. 304,) appropriates for uation	700,000 00	
ıly 31, 1876, (vol. 19, p. 111,) appropriates for con- ion	450,000 00	
›tal amount appropriated		$3,850,000 00
expended for site to September 30, 1876	368,882 65	
expended for construction of building to Septem-, 1876	3,202,540 23	
of appropriation available in Treasury Septem- 1876	278,577 12	
	3,850,000 00	3,850,000 00

UNITED STATES COURT-HOUSE AND POST-OFFICE, TRENTON, N. J.

arch 3, 1871, (vol. 16, p. 587,) limits cost of build- d site to $100,000, and appropriates	$100,000 00	
March 18, 1872, (vol. 17, p. 42,) extends limit on f building and site to $250,000, and appropri-	150,000 00	
March 3, 1875, (vol. 18, p. 395,) appropriates for ›tion	100,000 00	
July 31, 1876, (vol. 19, p. 110,) appropriates for ›tion and furnishing in full	30,000 00	
›tal amount appropriated		$380,000 00
expended on site to September 30, 1876	82,375 83	
expended for construction of building to Sep- r 30, 1876	267,681 83	
of appropriation available in Treasury September '6	29,942 34	
	380,000 00	380,000 00

UNITED STATES COURT-HOUSE AND POST-OFFICE, LITTLE ROCK, ARK.

une 17, 1872, (vol. 17, p. 280,) limits cost of site ıilding to $100,000, and appropriates	$100,000 00	
ugust 15, 1876, (vol. 19, p. 202,) limits cost of ıg to $200,000.		
›tal amount appropriated		$100,000 00
expended for site to date of September 30, 1876	25,729 25	
expended for construction of building to Sep- r 30, 1876	483 75	
of appropriation available in Treasury September 6	73,787 00	
	100,000 00	100,000 00

UNITED STATES COURT-HOUSE AND POST-OFFICE, UTICA, N. Y.

Act of May 31, 1872, (vol. 17, p. 194,) appropriates and limits cost of building and site to	$200,000 00	
Total amount appropriated		$200,000 0
Amount expended for site to date of September 30, 1876.	161,192 25	
Balance of appropriation available in Treasury September 30, 1876	38,807 75	
	200,000 00	200,000 0

NEW JAIL FOR THE DISTRICT OF COLUMBIA, WASHINGTON, D. C.

Act of June 1, 1872, (vol. 17, p. 211,) authorizes the construction of building, and appropriates	$300,000 00	
Act of June 23, 1874, (vol. 18, p. 226,) appropriates for continuation	50,000 00	
Act of March 3, 1875, (vol. 18, p. 374,) appropriates as follows, viz:		
For completion	140,057 93	
For fencing and inclosures	9,900 00	
For heating apparatus	29,900 00	
For kitchen utensils, &c	5,691 00	
Total amount appropriated		$535,548 9
Amount expended for construction of building to September 30, 1876	527,548 93	
Balance of appropriation available in Treasury September 30, 1876	8,000 00	
	535,548 93	535,548 9

LIST OF EXISTING CONTRACTS IN THE OFFICE OF THE SUPERVISING ARCHITECT, SEPTEMBER 30, 1876.

No.	Name of party.	Nature of work.	Date.	Price.
		United States court-house and post-office at Atlanta, Ga.		
294	Stone Mountain Granite Company.	Granite and brick work required for the construction of the basement and area walls.	Mar. 10, 1876	$24,000.
263	Austin Leyden	Cement	Oct. 20, 1875	$2.30 per barrel.
		United States post-office and subtreasury at Boston, Mass.		
78	Cape Ann Granite Company.	Cut granite for the foundation	July 13, 1869	39½ cents per cubic foot, and pro rata and 15 per cent. actual cost of cutting.
91	do	Cut granite for superstructure	Oct. 26, 1869	55 cents per cubic foot, and pro rata and 15 per cent. actual cost of cutting.
101	do	Supplemental to contracts Nos. 78 and 91.	Sept. 1, 1870	No change of terms as to price.
184	do	Renewal of Nos. 78, 91, and 101 for the extension of the building.	Jan. 5, 1874	No change of terms as to price.
251	S. J. & G. Tuttle	Building interior brick-work, walls, and backing exterior walls.	Sept. 3, 1875	$16.92 per M.
272	J. B. & J. M. Cornell	Wrought and cast iron work, comprising columns of basement and first stories, rolled-iron beams, &c., of first, mezzanine, second and third floors, and trusses for supporting walls in second story of the extension.	Nov. 9, 1875	$6,000.
231	Brown & Noble	Labor and mortar	Dec. 21, 1875	$847.

List of existing contracts, &c.—Continued.

No.	Name of party.	Nature of work.	Date.	Price.
		United States court-house and post-office at Covington, Ky.		
265	Ware & Stevens	Concrete stone and sand	Oct. 23, 1875	$2.18 per cubic yard for stone; 96 cents per cubic yard for sand.
271	Rock Haven Cement Company.	Cement	Oct. 25, 1875	$1.15 for each 300 pounds delivered in sacks.
286	Henry Koors	Building rear area wall	Feb. 8, 1876	$770.
296	J. B. Hulsmann	Stone and brick work for basement and area walls, excepting wall of the rear area.	May 25, 1876	$17,500.
		United States custom-house at Charleston, S. C.		
262	Joseph Hall & Co	Wrought and cast iron work, rolled-iron beams on the main floor gallery, cast-iron columns and pilasters, wrought and cast iron work, wainscoating and dado to gallery, gallery and ceiling of business-room, wrought and cast iron work in roof and skylights, staircases inside the building, and the galvanized-iron tanks under roof.	Oct. 15, 1875	$24,261.62.
		United States custom-house and post office at Cincinnati, Ohio.		
181	Bodwell Granite Company.	Granite and cutting thereon for the entire building.	Oct. 30, 1873	89 cents per cubic foot, and 15 per cent. on the actual cost of cutting.
208	....do	Supplementary to contract No. 181, and limiting the same to the supply of stone for the superstructure alone.	Aug. 14, 1874	No modification of price.
210	Western Cement Company.	Cement	July 17, 1874	$1.23 per barrel, or $1 for each sack of 300 pounds delivered.
216	Greensburgh Limestone Company *et al.*	Rubble-stone	Aug. 21, 1874	$8.26 and $2.05 per cubic yard.
228	P. W. Schneider	Cut granite for basement story	Dec. 1, 1874	89 cents per cubic foot, and 15 per cent. on actual cost of cutting.
285	Snead & Co	Wrought and cast iron work, comprising cast-iron columns, &c., in sub-basement and basement, and rolled-iron beams, &c, of first and second tiers.	Jan. 22, 1876	$71,140.45.
300	John M. Blair & Son	Brick	June 8, 1876	$11 per M.
		United States custom-house, post-office, and subtreasury at Chicago, Ill.		
117	John M. Mueller	Dimension-stone	Sept. 2, 1872	$1.30 and $1.47½ per cubic foot pro rata.
172	....do	Cutting on dimension-stone	July 18, 1873	15 per cent. on actual cost.
173	....do	Sawing dimension-stone	Aug. 4, 1873	35 cents per superficial foot, face measure.
305	....do	Handling and hauling cut stone	Aug. 14, 1876	15 cents per cubic foot.
159	Union Foundry Works.	Wrought and cast iron work for basement, first and second stories, and roof over portion of first story.	May 13, 1873	$268,288.25.
214	John J. Montague	Cement, (15,000 barrels, more or less)	Aug. 29, 1874	$1.30 per barrel, or $1.04 for each 300 pounds delivered in bags.
253	Meidinger & Co	Facing bricks	Dec. 17, 1875	$26 per M.
301	American Bridge Company	Wrought and cast iron work, comprising columns, pilasters, &c., of second and third stories, and rolled-iron beams, &c., in third and attic floors.	June 23, 1876	$33,098.87.

List of existing contracts, &c.—Continued.

No.	Name of party.	Nature of work.	Date.	Price.
		United States court-house and post-office at Dover, Del.		
292	Bartlett, Robbins, & Co	Wrought and cast iron work, comprising rolled-iron beams, &c., in first and second floors, and cast-iron columns, &c., of first story.	Mar. 16, 1876	$1,388.95.
297	John Burns	Cut-stone and brick work	May 29, 1876	$12,539.
		United States custom-house at Detroit, Mich.		
304	Mutual Gas-light Company.	Gas	June 19, 1876	48 cents per M cubic feet.
		United States custom-house, court-house, and post-office at Evansville, Ind.		
303	F. L. Farman & Co	Stone and brick work required to complete the building.	July 18, 1876	$46,849.
316	Robert Ellin & Co	Stone carving		15 per cent. on actu cost, not to exce $3,500.
298	F. W. Merz & Co	Wrought and cast iron work, comprising cast-iron columns, &c., in first story, and rolled beams, &c., in first and second floors.	June 1, 1876	$8,620.67.
		United States custom-house and post-office at Fall River, Mass.		
299	Bartlett, Robbins & Co	Wrought and cast iron work, comprising rolled beams, &c., in first and second floors, and cast-iron columns, pilasters, &c., of first story.	June 6, 1876	$6,688.
306	Davis Tillson	Gray granite	Sept. 19, 1876	$32,068.
307	W. H. Hawkins	Brick	Sept. 16, 1876	$8 per M.
		Lime		95 cents per barre
		Sand		96 cents per cub yard.
		United States court-house and post-office at Grand Rapids, Mich.		
308	John S. Farr	Construction of basement and area walls	Sept. 25, 1876	$9,369.
		United States court-house and post-office at Hartford, Conn.		
207	Mark & St. John	Cut granite	Aug. 20, 1874	40 cents per cub foot, and 15 p cent. on actu cost of cutting.
245	J. B. & J. M. Cornell	Wrought and cast iron work, comprising the cast-iron columns, pilasters, &c., of first story, and wrought-iron girders, rolled-iron beams forming girders, and rolled-iron floor-beams of second floor, and rolled floor-beams, &c., of third floor.	June 29, 1875	$10,764.02.
		United States court-house and post-office at Lincoln, Nebr.		
211	Beatrice Cement Company.	Cement	July 15, 1874	$1.98 per barrel.
277	John McArthur	Wrought and cast iron work, comprising columns and pilasters of first story, and rolled-iron beams, &c., of second and attic floors.	Dec. 10, 1875	$3,581.18.
288	W. H. B. Stout	Dimension-stone and cutting	Feb. 15, 1876	$22,016.60.
		United States custom-house at New Orleans, La.		
1	Edwin Sherman	Marble flagging and tiles	Mar. 3, 1849	
141	Bartlett, Robbins & Co.	Heating and ventilating apparatus	Dec. 7, 1871	15 per cent. on actu cost.

List of existing contracts, &c.—Continued.

ıe of party.	Nature of work.	Date.	Price.
	United States court-house and post-office at New York, N. Y.		
ıland Granite pany.	Cut granite	Sept. 2, 1869	65 cents per cubic foot, pro rata; and 15 per cent. on actual cost of cutting.
lo	Supplemental to No. 84, modifying terms.	Sept. 6, 1870	Price not modified.
; Bridge Com-	Rolled-iron beams, channel iron, angle and T irons, tie-rods, boiler-iron, plates, angle and fish plates, bolts, rivets, &c., and cast-iron columns, pilasters, cornices, brackets, bed-plates, &c., for the third and attic floors; domes, pavilions, and curtains in roof, sky-lights, and ventilators, &c.	Oct. 23, 1871	$163,113.04.
d Atwood	Two elevators in the center of said building.	Aug. 27, 1874	$13,000.
York Plaster ks.	Plaster of Paris	Aug. 22, 1874	$1.67½ per barrel.
, Robbins & Co	Wrought and cast iron work of the staircase, of the skirtings, of the railing and fascia to mezzanine floor; of the post-office screen; of the casings, &c.; to girders of the first floor; of ventilator on roof; of court-yard; of entrance doors, and the illuminated tiling of floors, roofs and sidewalk.	Sept. 8, 1874	$198,306.06.
Dwight, jr., &	All the iron furring and lathing required	Aug. 12, 1874	28 7-10 cents per superficial foot.
on & Mars	Two winding staircases and elevators in the corner pavilions.	Oct. 30, 1874	$87,849.39.
	United States court-house and post-office at Philadelphia, Pa.		
ixon	Cut granite for superstructure	Oct. 10, 1873	50 cents per cubic foot; 15 per cent on the actual cost of cutting.
& Eadline	Sand, 2,500 cubic yards, more or less	July 9, 1874	$1.17 per cubic yard.
. Davis, jr., & Co.	Cement, 10,500 barrels, more or less	July 14, 1874	$1.45 per barrel.
or Brick and ; Company.	Concrete stone, 6,000 cubic yards, more or less.	July 11, 1874	$2.70 per cubic yard.
H. Collum	Rubble-stone, 3,500 cubic yards, more or less.	July 13, 1874	$3.75 per cubic yard.
ominion Granite pany.	Cut granite for foundation courses, facing area walls, facing the piers of basement story, sill and lintel courses, and courses A, B, C, and D of the first story.	July 18, 1874	50 cents per cubic foot; 15 per cent on actual cost of cutting.
Ward & Son	Concrete stone	Nov. 13, 1875	$2.80 per cubic yard.
d & Stevens	Wrought and cast iron work, comprising the cast-iron columns, &c., in basement; rolled-iron beams, &c., in first floor; and cast-iron footings for columns of first story.	Dec. 8, 1875	$31,275.61.
	United States court-house and post-office at Parkersburgh, W. Va.		
S. Coleman	Dimension-stone for superstructure	Mar. 9, 1875	$47,114.73.
	United States custom-house and court-house at Port Huron, Mich.		
Foundry Works.	Cast-iron columns, first story, and rolled-iron beams and girders of second floor.	Nov. 23, 1874	$5,392.63.
	United States court-house and post-office at Raleigh, N. C.		
lacGowan & Co.	All the dimension-stone required for the exterior of the building.	Oct. 6, 1874	$97,798.90.
yson	Brick, 500,000, more or less	May 4, 1875	$12.47½ per M.
yder & Co	Cast-iron columns and pilasters of first story, and the rolled-iron beams, girders, &c., of second floor.	July 19, 1875	$4,747.82.

List of existing contracts, &c.—Continued.

No.	Name of party.	Nature of work.	Date.	Price.
		United States custom-house, court-house, and post-office at Saint Louis, Mo.		
162	Hurricane Island Granite Company.	Cut granite for superstructure	Apr. 22, 1873	$1.45 per cubic foo and 15 per cent. actual cost of cu ting.
163	P. W. Schneider	Cut granite for basement story	Apr. 25, 1873	90 cents per cub foot.
202	Theo. Welge	Cement, 20,000 barrels, more or less	July 17, 1874	$1.13 per barrel. 78 cents per ea 300 pounds sacks.
295	Union Foundry Works	Wrought and cast iron work, comprising columns, pilasters, &c., of first story, and rolled-iron beams, &c., of second floor.	Apr. 6, 1876	$41,428.71.
302	Fred. W. Heman	Brick	June 29, 1876	$7.98 per M.
		United States subtreasury at San Francisco, Cal.		
276	Degan & Orford	Stone-work	Dec. 7, 1875	$5,600.
278	John McArthur	Wrought and cast iron-work, comprising the rolled-iron beams of first floor, cast-iron columns, pilasters, and window-breasts of first story, the wrought-iron grating over areas at front of building, rolled-iron beams and cast-iron sky-light of second floor, rolled-iron beams of third floor, and cast channel-iron forming reveals to jambs of interior windows, rolled-iron beams, corrugated-iron arching, cast-iron ventilator and sky-light of roof, wrought and cast iron staircase from basement to third floor, and revolving shutters at openings to front of first story.	Dec. 10, 1875	$14,521.78.
284	Remillard Bros	Bricks	Dec. 24, 1875	$56.98 per M fo press-brick; $13.9 per M for ha brick.
291	John Calvert	Labor and mortar required to complete all the brick-work.	Feb. 23, 1876	$9,993.06.
		United States appraisers' stores at San Francisco, Cal.		
179	Joseph S. Emery	Cut granite	Oct. 23, 1873	$27,070.88.
254	Architectural Iron Works.	Cast-iron columns of first story, and rolled-iron beams, &c., of second floor.	Sept. 3, 1875	$30,801.09.
261	Risdon Iron and Locomotive Works.	Wrought and cast iron work, comprising the cast-iron columns of second and third stories, the rolled-iron beams of third and attic floors, the wrought and cast iron work of roof, and the iron staircases inside the building.	Oct. 4, 1875	$92,714.51.
		United States court-house and post-office at Trenton, N. J.		
191	Worthington & Sons	Dimension-stone	May 2, 1874	$1.35 per cubic foot.

same.

Location and nature of work.	Contract-price of construction.	Actual cost of construction.	Cost of alterations and repairs.	Total cost of work to June 30, 1876.	Cost of site.	Date of purchase.	Remarks.
Auburn, N. Y	.....	.....	.....	$866 25	.....	.....	Appropriations made for preparation of plans only.
Albany, N. Y., custom-house and post office	.....	$38,348 92	.....	28,348 92	$155,700 90	May 25, 1874 May 14, 1874	
Atlanta, Ga., court-house and post-office	.....	26,964 94	.....	26,964 94	20 59	June 1, 1874	Site donated.
Alexandria, Va., custom-house and post-office	$37,149 37	57,913 64	$10,867 38	68,781 02	16,000 00	May 23, 1856	
Astoria, Oregon, custom-house	.....	.....	.....	.....	900 00	Mar. 27, 1856	
Do	.....	67,986 28	2,786 63	70,772 02	8,000 00	May 7, 1868	Old site.
Alaska seal-fisheries, one building on Saint Paul Island, one building on Saint George Island.	.....	5,512 21	471 02	5,983 23	.....	.....	Acquired from Russia.
Alaska, building at Kodiac	.....	.....	.....	.....	.....	Aug. 3, 1875	Transferred from War Department.
Bath, Me., custom-house	47,549 36	84,830 28	26,192 25	111,022 53	15,000 00	Jan. 5, 1853	
Bangor, Me., custom-house	45,584 39	84,512 13	97,756 36	182,268 49	15,000 00	June 5, 1851	
Barnstable, Mass., custom-house	17,250 00	34,433 71	2,779 61	37,213 32	1,500 00	Apr. 24, 1855	
Baltimore, Md., custom-house and post-office	.....	.....	.....	.....	*70,000 00	July 16, 1817	
Do	.....	.....	.....	.....	*11,000 00	Feb. 10, 1853	
Do	.....	.....	345,137 10	345,137 10	200,002 00	May 28, 1857	
Baltimore, Md., appraiser's stores	.....	241,672 61	15,404 91	257,077 52	30,000 00	June 10, 1833	
Baltimore, Md., court-house	112,808 04	205,176 97	40,339 14	245,516 11	50,000 00	June 6, 1859	
Belfast, Me., custom-house	17,500 00	30,983 26	2,668 56	33,651 82	5,600 00	Oct. 4, 1856	
Boston, Mass., custom-house	.....	884,346 76	259,715 79	1,144,062 55	180,000 00	Aug. 29, 1837	
Boston, Mass., court-house	.....	.....	26,431 21	26,431 21	105,000 00	Oct. 1, 1858	
Boston, Mass., post-office and subtreasury	.....	2,068,906 28	5,694 64	2,074,600 72	529,850 78	Mar. —, 1868 Apr. —, 1868 Apr. 29, 1871	Completed.
Boston, Mass., post-office and subtreasury extension	.....	490,693 42	.....	490,693 42	386,827 93	Dec. 24, 1874 July 31, 1875	
Boise City, Idaho, assay-office	.....	77,252 90	215 62	77,468 52	.....	Nov. 6, 1869	Site donated.
Bristol, R. I., custom-house	17,522 00	22,135 75	8,255 21	30,390 96	4,400 00	Mar. 12, 1856	
Buffalo, N. Y., custom-house	117,769 65	150,839 09	134,617 01	285,456 10	45,000 00	Jan. 22, 1855	
Burlington, Vt., custom-house	28,238 40	44,714 91	25,013 61	69,728 52	7,750 00	Mar. 5, 1855	
Cairo, Ill., custom-house	.....	281,044 14	447 13	281,491 27	.....	Apr. 28, 1866	Site donated.
Castine, Me., custom-house	.....	.....	.....	.....	*600 00	Apr. 6, 1833	
Do	.....	1,950 00	12,847 23	14,797 23	*1,200 00	Jan. 6, 1873	*Additional land.
Carson City, Nev., branch mint	.....	426,787 66	6,461 92	433,249 58	.....	May 3, 1865 June 19, 1865	Site donated; includes machinery

* Building and site.

Tabular statement of custom-houses, marine hospitals, post-offices, mints, &c.—Continued.

Location and nature of work.	Contract-price of construction.	Actual cost of construction.	Cost of alterations and repairs.	Total cost of work to June 30, 1876.	Cost of site.	Date of purchase.	Remarks.
Charleston, S. C., custom-house	.....	$2,553,645 53	$4,493 94	$2,558,139 47	$130,125 00	July 10, 1849	
Charleston, S. C., post-office	.....	*60,000 00	10,137 62	*70,137 62	60,000 00	Feb. 14, 1818	Includes site and building.
Charlotte, N. C., branch mint	.....	31,572 97	14,556 32	46,129 29	1,500 00	Nov. 2, 1835	
Chelsea, Mass., marine hospital	$122,185 39	233,015 31	110,357 68	343,372 99	50,000 00	Dec. 8, 1858	
Chicago, Ill., marine hospital	.....	417,560 57	763 87	418,324 44	10,000 00	Jan. 22, 1867	
Chicago, Ill., custom-house	.....	.....	.....	24	69 200 00	Jan. 10, 1855 July 31, 1857 Jan. 26, 1865	Old site exchanged.
Chicago, Ill., custom-house, court-house, and post-office	.....	2,457,262 24	.....	2,457,262 24	1,259,385 65	Aug. 26, 1872	In course of erection.
Cincinnati, Ohio, custom-house (old)	.....	241,502 00	80,264 42	321,766 42	50,000 00	Sept. 1, 1851	
Cincinnati, Ohio, custom-house (new)	.....	1,794,184 29	.....	1,794,184 29	708,036 60	Nov. 8, 1873	In course of erection.
Cleveland, Ohio, custom-house	83,500 00	138,236 30	37,957 13	176,193 43	30,000 00	April 9, 1856	
Cleveland, Ohio, marine hospital	20,000 00	87,703 66	23,127 37	110,831 03	12,000 00	Oct. 11, 1837	
Columbia, S. C., court-house and post-office	.....	404,444 99	322 00	404,766 99	5,000 00	Mar. 31, 1869 Oct. 20, 1869 July 1, 1875	Site donated. Additional site; building completed.
Covington, Ky., court-house and post-office	.....	36,763 05	.....	36,763 05	30,660 55	Oct. 6, 1873	In course of erection.
Dallas City, Oreg., branch mint	.....	103,280 00	.....	103,280 00	.....	Feb. 28, 1868 Aug. 22, 1867	Site donated; work suspended.
Des Moines, Iowa, court-house	.....	217,023 24	5,003 33	222,026 57	15,000 00	Oct. 16, 1866	
Detroit, Mich., custom-house	103,160 66	182,733 00	22,729 32	205,462 32	24,000 00	Nov. 13, 1855	
Detroit, Mich., marine hospital	54,637 12	78,258 64	8,529 37	86,535 97	23,000 00	Mar. 19, 1855	
Denver, Colo., branch mint	.....	68,377 69	1,000 00	69,377 69	25,000 00	Nov. 25, 1862	
Dover, Del., post-office	.....	20,554 40	.....	20,554 40	10,417 45	July 3, 1873	In course of erection.
Dubuque, Iowa, custom-house	87,334 50	174,672 50	5,620 72	180,293 22	20,000 00	Feb. 17, 1857	
Eastport, Me., custom-house	.....	.....	.....	.....	5,814 71	July 3, 1847	Old building acquired by debt.
Do	30,500 00	32,509 60	10,065 90	42,575 50	2,780 00	July 3, 1847	
Ellsworth, Me., custom-house	9,200 00	20,060 67	3,293 58	23,354 25	3,000 00	Apr. 11, 1855	
Erie, Pa., custom-house	.....	.....	6,294 90	35,294 90	*29,000 00	July 2, 1849	
Evansville, Ind., custom-house	.....	48,185 37	.....	48,185 37	98,916 15	Mar. 14, 1873 Feb. 26, 1874	In course of erection.
Fall River, Mass., custom-house	.....	55,134 74	.....	55,134 74	132,856 65	June 20, 1873	Do.
Galena, Ill., custom-house	43,629 00	61,372 44	4,400 53	65,772 97	16,500 00	Mar. 24, 1857	
Galveston, Tex., custom-house	94,470 74	108,359 82	38,766 97	147,126 79	6,000 00	Sept. 1, 1855	
Georgetown, D. C., custom-house	41,582 00	55,368 15	8,181 52	63,549 67	5,000 00	Oct. 23, 1856	
Gloucester, Mass., custom-house	26,596 78	40,858 32	2,901 79	43,760 11	9,000 00	June 6, 1853	
Grand Rapids, Mich., custom-house, &c	.....	5,920 00	.....	5,920 00	69,996 01	Aug. 6, 1874	In course of erection.
Hartford, Conn., custom-house	.....	345,666 45	.....	345,666 45	.....	Oct. 3, 1872	Site donated; in course of erection.
Helena, Mont., assay-office	.....	32,186 62	.....	32,186 62	1,540 00	Nov. 6, 1874	Site donated in part; in course of erection.
Harrisburgh, Pa., custom-house and post-office	.....	28 41	.....	28 41	.....	.....	

Key West, Fla., court-house		[illegible]	[illegible]	[illegible]	[illegible]	Apr. 25, 1868	
Key West, Fla., marine hospital		25,100 00	9,406 24	34,506 24	500 00	Nov. 30, 1844	
Knoxville, Tenn., custom-house		388,293 12	119 75	388,412 87	10,300 00	Sept. 26, 1870 Mar. 3, 1871	Completed.
Lincoln, Nebr., court-house and post-office		54,276 75		54,276 75	436 35	Apr. 1, 1873	Site donated; in course of erection.
Louisville, Ky., custom-house	148,158 00	246,640 75	94,242 02	340,882 77	16,000 00 6,500 00	Oct. 7, 1851	Site additional.
Louisville, Ky., marine hospital		61,924 61	31,329 35	93,253 96	6,000 00	Nov. 3, 1842	
Little Rock, Ark., court-house and post-office		256 50		256 50	25,729 25	May 27, 1873	
Machias, Me., custom-house		24,766 00	2,825 76	27,591 76	1,000 00	May 7, 1870	
Madison, Wis., court-house and post-office		339,082 74	1,228 85	340,311 59	10,835 94	Mar. 17, 1873 Apr. 24, 1873	
Memphis, Tenn., custom-house and post-office		481 00		481 00	15,391 30	June 6, 1860	
Middletown, Conn., custom-house		12,176 64	17,790 11	29,966 75	3,500 00	Feb. 8, 1863	
Milwaukee, Wis., custom-house	130,064 03	161,779 61	68,689 55	230,469 11	12,200 00	Feb. 16, 1855	
Mobile, Ala., custom-house		379,564 93	53,129 94	432,694 87	15,900 00	Oct. 13, 1851	
Mobile, Ala., marine-hospital		41,400 00	4,410 96	45,810 96	10,000 00	June 20, 1838 Aug. 25, 1856	
Nashville, Tenn., custom-house		17,926 08		17,926 08	20,000 00 85 00	Feb. 24, 1870 Apr. 20, 1876	Act authorizes exchange of site; in course of erection.
Newark, N. J., custom-house	81,252 90	109,974 42	23,916 83	133,891 25	50,000 00	May 30, 1855	
New Bedford, Mass., custom-house		25,500 00	14,484 04	39,984 04	4,900 00	Apr. 9, 1833	
Newburyport, Mass., custom-house		20,188 50	10,474 83	30,663 33	3,000 00	Aug. 9, 1833	
New Haven, Conn., custom-house	88,000 00	158,143 50	51,180 29	209,323 79	25,500 00	June 1, 1855	
New London, Conn., custom-house		14,600 00	11,085 95	25,685 95	3,400 00	May 18, 1833	
New Orleans, La., custom-house		3,992,900 74	53,479 42	4,049,380 16		— —, 1807	Site acquired from Spain and France.
New Orleans, La., branch mint		327,548 55	299,837 58	627,386 13		June 9, 1835	Use of site granted by city.
New Orleans, La., marine-hospital No. 1, McDonough		110,388 97	6,383 73	116,772 70	6,000 00	Aug. 4, 1837	Sold in 1866.
New Orleans, La., marine-hospital No. 2		498,118 55	19,972 29	518,090 84	12,000 00	Aug. 7, 1855	Sold in 1873; purchaser paid forfeit of $10,000.
New Orleans, La., quarantine warehouse		40,044 12	5,000 00	45,044 12		— —, 1837	Building and site donated.
New Orleans, La., boarding-station, Southwest Pass			3,835 70	3,835 70	*3,500 00	May 9, 1857	Total cost includes site.
New Orleans, La., Rigolets							
New Orleans, La., boarding-station, Pass à l'Outre		12,000 00	4,461 70	16,461 70		Feb. 1, 1856	Site donated by State of Louisiana.
Newport, R. I., custom-house		9,100 00	29,015 01	38,115 01	1,400 00	Sept. 16, 1829	
New York, N. Y., custom-house, (Merchants' Exchange)			360,310 92	360,310 92	*1,000,000 00	Apr. 29, 1865	Total site and building.
New York, N. Y., custom-house, old, (subtreasury)					70,000 00	Dec. 16, 1846	Subtreasury.
New York, N. Y., subtreasury, (old custom-house)		929,301 76	212,524 01	1,141,825 77	200,000 00	June 9, 1873	
New York, N. Y., assay-office		183,358 75	25,254 89	208,613 64	*530,000 00	Aug. 21, 1854	
New York, N. Y., old post-office			60,815 78	60,815 78	200,000 00	June 20, 1861	Old Reformed Dutch Church.
New York, N. Y., new custom-house and post-office		8,020,264 97	9,836 13	2,030,101 10	508,585 25	Apr. 11, 1867	
New York, N. Y., 23 Pine street			3,492 74	3,492 74	10,362 40	— —, 1859	Total cost includes site.
New York, N. Y., revenue-dock		214,778 12		214,778 12	10,000 00	Mar. 30, 1867	
Norfolk, Va., custom-house		203,903 75	46,213 70	250,117 45	13,500 00	Feb. 28, 1852	
Ocracoke, N. C., marine hospital		7,827 07	300 00	8,127 07	1,100 00	May 15, 1843	
Ogdensburgh, N. Y., custom-house		220,650 58	7,020 69	227,671 27	8,000 00	Feb. 4, 1857	

* Building and site.

Tabular statement of custom-houses, marine hospitals, post-offices, mints, &c.—Continued.

Location and nature of work.	Contract price of construction.	Actual cost of construction.	Cost of alterations and repairs.	Total cost of work to June 30, 1876.	Cost of site.	Date of purchase.	Remarks.
Omaha, Nebr., court-house and post-office		$352,006 96		$352,006 96		May 19, 1870	Site donated.
Oswego, N. Y., custom-house	$77,255 00	113,977 98	$10,355 49	124,333 47	$12,000 00	Dec. 15, 1854	
Parkersburgh, W. Va., court-house and post-office		148,050 67		148,050 67	17,841 40	June 23, 1873	In course of erection.
Plattsburgh, N. Y., custom-house	51,224 94	66,425 17	5,581 06	72,006 23	5,000 00	June 10, 1856	
Pensacola, Fla., custom-house	27,115 00	49,177 43	11,971 90	61,149 33		—— —, 1820	Site acquired from Spain.
Pensacola, Fla., marine hospital							Do.
Perth Amboy, N. J., custom-house		1,374 66		1,374 66	2,000 00	July 30, 1857	Authorized to be sold, (vol. 14, p. 467.)
Petersburgh, Va., custom-house	67,619 88	84,664 88	18,407 61	103,072 49	15,000 00	Feb. 5, 1856	
Pittsburgh, Pa., custom-house	39,866 00	68,666 87	31,058 49	99,725 36	41,000 00	May 8, 1851	
Pittsburgh, Pa., marine hospital, (old)		55,889 38	6,412 19	62,301 57	10,253 00	Nov. 7, 1842	In 1871 sold 3 acres 1,319 perches for $20,550.96; balance of property sold in September, 1874, for $37,396.37.
Pittsburgh, Pa., marine hospital, (new)					30,331 13	July 30, 1875	
Philadelphia, Pa., custom-house, (new)		53,423 41	57,805 68	111,229 09	225,000 00	Aug. 27, 1844	Total cost includes site, (United States Bank.)
Philadelphia, Pa., court-house and post-office, (old)		73,473 40	33,450 89	106,924 29	*161,000 00	Oct. 6, 1860	
Philadelphia, Pa., court-house and post-office, (new)		1,498,776 35		1,498,776 35	1,491,200 99	Mar. 12, 1873 —— —, 1875	
Philadelphia, Pa., United States mint		249,475 93	163,936 23	413,412 16	31,666 67	Apr. 29, 1829	
Philadelphia, Pa., appraiser's stores		379,675 04	20,267 60	399,942 64	250,000 00	Mar. 2, 1857	Built on site of Pennsylvania Bank.
Philadelphia, Pa., building wharf at lazaretto			8,832 00	8,832 00			
Portsmouth, N. H., custom-house	82,728 96	145,116 91	27,800 97	172,917 88	19,500 00	June 28, 1857	
Portland, Me., custom-house		494,984 03	6,907 07	501,891 10	40,500 00	Oct. 4, 1828 Dec. 21, 1866	
Portland, Me., court-house		392,214 64	10,193 85	402,408 49		July 5, 1849	Site of old custom-house.
Portland, Me., marine hospital	66,200 00	83,511 35	27,486 68	110,998 03	11,000 00	Nov. 22, 1852	
Portland, Oreg., custom-house		365,332 30	28 78	365,361 08	15,000 00	Apr. 6, 1868	Completed.
Port Huron, Mich., custom-house		192,447 24		192,447 24	5,205 00	Jan. 16, 1873	In course of erection.
Providence, R. I., custom-house		7,504 00	2,988 26	10,492 26	3,000 00	Nov. 26, 1817	Sold in 1856.
Do	151,000 00	209,723 22	33,372 98	243,096 20	40,000 00	Oct. 9, 1854	Additional land.
Raleigh, N. C., court-house and post-office		214,148 66		214,148 66	8,120 53	Aug. 7, 1860	In course of erection.
Richmond, Va., custom house	110,000 00	193,727 35	51,589 41	245,316 76	61,000 00	June 22, 1853	
Rockland, Me., custom-house		108,000 00		108,000 00	12,000 00	Oct. 4, 1872	In course of erection.
Rutland, Vt., court-house	55,701 75	70,324 43	11,117 06	82,441 49	1,900 00	July 4, 1857 May 17, 1859	
Saint Augustine, Fla., court-house			14,515 43	14,515 43		—— —, 1820	Acquired from Spain.
Saint Louis, Mo., custom-house, (old)		321,987 08	31,781 03	53,689 56	37,000 00	Oct. 1, 1851	
Saint Louis, Mo., custom-house and post-office		3,064,214 58		3,064,214 58	368,882 65	May 23, 1874	In course of erection.
Saint Louis, Mo., marine hospital		86,288 00	300,054 25			Mar. 7, 1850	Ceded by War Department.
Saint Paul, Minn., custom-house		429,272 38	453 25	429,725 63	16,000 00	Apr. 10, 1867	
San Francisco, Cal., custom-house	400,000 00	628,581 49	51,259 59	679,841 08	150,000 00	Sept. 5, 1854	

San Francisco, Cal., appraiser's stores, (new)	.....	464,622 45	.....	464,622 45	.....	.....	Custom-house reservation; in course of erection.
San Francisco, Cal., branch mint, (old)	.....	20,403 00	40,157 55	60,560 55	283,929 10	May 2, 1854	Now being fitted for subtreasury.
San Francisco, Cal., branch mint, (new)	.....	2,128,924 37	.....	2,128,924 37	100,000 00	Jan. 1, 1867	Completed.
Salem, Mass., custom-house	.....	14,271 77	21,223 22	35,494 99	5,000 00	June 23, 1818	
Sandusky, Ohio, custom-house	47,560 00	63,987 16	15,506 06	79,493 22	11,000 00	Dec. 28, 1854	
Savannah, Ga., custom-house	.....	149,879 56	29,848 24	179,727 80	7,725 00 13,000 00	Dec. 16, 1845 July 26, 1847	
Santa Fé, N. Mex., adobe palace	.....	16,231 59	16,231 59	.....	.....	—— —, 1848	Acquired from Mexico.
Springfield, Ill., court-house	.....	287,803 85	17,377 40	305,181 25	9,000 00	Mar. 2, 1857 Oct. 1, 1872	Total cost includes site.
Suspension Bridge, N. Y., custom-house	.....	.....	24,319 33	24,319 33	6,000 00	May 25, 1867	
Toledo, Ohio, custom-house	45,530 11	77,969 44	12,202 87	90,172 31	12,000 00	Feb. 20, 1855	
Trenton, N. J., court-house and post-office	.....	247,779 96	.....	247,779 96	82,375 83	May 24, 1872	In course of erection.
Topeka, Kans.	.....	.....	.....	.....	10,000 00	Aug. 16, 1875	
Utica, N. Y., court-house, &c	.....	.....	.....	.....	161,192 25	Feb. 10, 1874	
Waldoborough, Me., custom-house	15,800 00	22,324 68	536 25	22,860 93	2,000 00	Nov. 29, 1852	
Washington, D. C., Treasury	.....	6,166,141 40	423,552 18	6,589,693 58	.....	.....	Government reservation.
Wheeling, W. Va., custom-house	85,070 82	96,618 64	20,991 64	117,610 28	20,500 00	Sept. 7, 1855	
Wilmington, Del., custom-house	29,234 00	39,569 34	23,061 81	62,631 15	3,500 00	May 27, 1853	
Wilmington, N. C., custom-house	.....	40,000 00	3,799 70	43,799 70	.....	May 17, 1845	Erected on old site.
Windsor, Vt., court-house	53,258 84	71,347 32	18,766 45	90,113 77	4,700 00	Mar. 4, 1857	
Wiscasset, Me., custom-house	17,000 00	30,457 25	248 57	30,705 82	1,800 00	June 20, 1868	

* Building and site.

REPORT OF THE CHIEF OF THE BUREAU OF STATISTICS.

REPORT

OF

E CHIEF OF THE BUREAU OF STATISTICS.

TREASURY DEPARTMENT,
BUREAU OF STATISTICS,
November 27, 1876.

R: The Chief of the Bureau of Statistics has the honor to submit ollowing report of its operations during the fiscal year ended June 876.

CLERICAL FORCE.

ıe regular clerical force of the bureau at the close of the year, in tion to the chief clerk, Mr. E. B. Elliott, consisted of 28 male and ;male clerks, the greater part of whom were employed in the follow- livisions:

Divisions.	Names of chiefs.	Number of clerks.		
		Males.	Females.	Total.
ination	J. N. Whitney	4	1	5
ilation	Thomas Clear	12	2	14
age and immigration	L. F. Ward	2	3	5
try of merchant-marine	J. B. Parker	3	1	4

ther stated and miscellaneous work of the bureau was performed as ›ws:

ublication and miscellaneous, in charge of James Ryan, (who is also ographic clerk;) library and files, of E. T. Peters; stationery, pay, ›erty, and copying, of J. D. O'Connell; revision, R. A. McMurray; translation, A. H. Girard.

addition to the above, there is also a division, under the superin- ence of Joseph Nimmo, jr., for the purpose of gathering and col- g statistics of domestic commerce, transportation, &c., which is ≥ fully referred to hereafter.

addition to the results obtained by the divisions above specified, ≥ has been accomplished much important work of a miscellaneous special character not classified.

WORK OF THE BUREAU.

ıe work performed in the several divisions of the bureau has been ciently indicated in former reports; and any complete presentation ; here would be but a repetition of previous statements. Nor is it ible to exhibit in a tabular or other condensed statement the great unt of careful and accurate labor, whether of a regular or miscella- us character, which is performed in the bureau.

uring the last session of Congress—a session greatly demands for information on behalf of committees nbers were unusually numerous a[illegible] and t[illegible]

the bureau as an aid to legislation was never more apparent. The recent legislation which has largely reduced its clerical force, and the disallowance of the supply of newspapers and other periodicals heretofore authorized and permitted, are to be regretted, as it will be impossible in the future to respond so readily as in the past to the demands for information on which to base legislation. These demands extend to a great variety of financial and economical inquiries, which the records and files of the bureau are insufficient to supply to the desired extent. Books, newspapers, and other current periodicals are therefore necessary to enable the undersigned to furnish the data required by our legislators.

REDUCTION OF THE CLERICAL FORCE.

In view of the fact that the clerical force of the bureau suffered a reduction of ten under the legislation of the last session of Congress, it is deemed proper to quote the following extract from the report of the undersigned for the fiscal year ended June 30, 1874, showing, as it does, the diminished force and reduced expenditures of the bureau during the 53 months of the time in which it has been under his direction:

Section 13 of the act of July 28, 1866, provided for the detail and appointment of such clerks as might be necessary to fully carry out the provisions of the act establishing the bureau, without any limitation as to their number or classification. For the first three months the number of clerks averaged about 42, increasing to 49 in the year 1867, and to 54 in 1868, in which latter year the monthly pay-roll for the officers, clerks, and six messengers and laborers averaged $6,502. In March, 1869, a reduction in the clerical force was commenced, which continued during the year until the number of employés was reduced from an average of 61 in the first quarter to 52 in the last quarter of that year and to 49 in January, 1870. From this date, the number employed was still further reduced, the reduction continuing throughout the 53 months ended June 30, 1874, during which period, although the work of the bureau gradually increased, the number of employés averaged but 45¼, or about 8 less than during the previous 40 months, while the monthly pay-roll showed a reduction from $5,947.88 in the earlier period to $5,307.19 in the later, a saving of $640.69 per month, or $33,956 during the time in which the bureau has been under the direction of the undersigned.

And when, under the act of July 12, 1870, it became necessary to submit to Congress an estimate of the number of clerks and other employés required in the bureau, no request was made for an increase of force to provide for the gradual increase of work incident to the growth of the country, and to that growing interest in economic questions which manifests itself in an enlarged demand for the publication of commercial, industrial, and financial statistics, and in a constantly increasing number of applications for such statistics on the part of legislators, economists, business-men, and writers for the press.

The following statement shows, in detail, the number of clerks and other employés, with the average amount of their monthly salaries, including those of the chief officers of the bureau, from the establishment of the bureau to June 30, 1874:

Periods.	Males.	Females.		Total.	Amount.
From October 1, 1866, to December 31, 1866, average	28.33	13.33	(*)	41.66	$4,309 01
Year 1867, average	34.00	14.83	4.00	52.83	5,591 82
Year 1868, average	40.33	13.92	6.08	60.33	6,502 19
From January, 1869, to January, 1870, average of 13 months	42.77	9.46	4.08	56.31	6,143 08
From October, 1866, to January, 1870, average of 40 months	38.33	10.27	4.72	53.32	5,947 88
From February, 1870, to June, 1874, average of 53 months	33.28	7.88	4.34	45.50	5,307 19
Monthly decrease under present direction, average	5.05	2.39	0.38	7.82	640 69

* Detailed from bureaus of the Treasury.

In view of the fact already presented that the increased work of the bureau had been performed during the past four and a half years with a diminished force, and that owing to this increase of work it became necessary to ask for a detail of several additional clerks during the latter months of the past fiscal year, the announcement that

the regular force was diminished by Congress to the extent of four clerks, while clerks detailed from other offices were no longer to be obtained, occasioned deep regret. This reduction of force must have been recommended by the House Committee on Appropriations under a misapprehension of facts, as they certainly had no intention to cripple the bureau, yet it is none the less severe in its operation. Any reduction in the scope of its work, or diminution in the frequency of publication of important commercial statements, is deemed unadvisable, as such a curtailing of the work of the bureau would necessarily impair its usefulness to the public. Indeed, the demands upon it are steadily in the direction of increased activity, necessitating the cultivation of a more extended field of inquiry.

The large reduction of the clerical force of the bureau, already mentioned, will be best indicated by a comparison of the above table with the following statement of the number of clerks authorized by the legislation of the Forty-third and Forty-fourth Congresses:

	Number of officers and clerks.		Messengers and laborers.	Total.
	Males.	Females.		
Fiscal years 1875 and 1876	30	8	3*	41
Present force, act of August 15, 1876	21	7	3*	31

* One messenger, one laborer, and one charwoman.

As the reduction made under act of August 15, 1876, did not fully take effect until October 10, in the current fiscal year, the regular work of the bureau suffered but little interruption or delay, and the compilation of statements for the Annual and Quarterly Reports of Commerce and Navigation and of the Eighth Annual List of Merchant Vessels were prepared for the press nearly as early as usual. Of late the routine work of the bureau is to an important extent retarded.

It is unnecessary to add that every exertion will be made in future to prevent delay in the work of the bureau and to suffer its usefulness to be impaired as little as possible.

PUBLICATIONS OF THE BUREAU.

Quarterly reports.—During the last fiscal year, in obedience to the provisions of an act of Congress, the quarterly reports have been regularly compiled and published, containing statistical information of a character similar to that embodied in the monthly reports which were previously published. The views of the undersigned in regard to the undesirableness of the change have experienced no modification since his last annual report was prepared, and these views are strengthened and confirmed by the expressions of regret which have been received during the year and up to the present moment from editors of leading commercial journals and other persons whose experience gives weight to their opinions. Indeed, the desire for monthly data in regard to our foreign trade has been partially met by the issue, monthly, of summary statements of our exports and imports.

Annual Report of Commerce and Navigation.—The statements for the Annual Report of the Chief of the Bureau of Statistics, showing the commerce, navigation, and immigration of the United States for the fiscal year ended June 30, 1876, were compiled and the earlier portions sent to press as early as in previous years. As no provision has yet been made to supply the Department with copies of this important document for distribution, the undersigned earnestly calls attention to the omission, and quotes from his report of last year the following remarks, urging the importance of supplying the deficiency by appropriate legislation.

For many years prior to the adoption of the Revised Statutes the annual supply of 00 copies of the Report of the Chief of the Bureau of Statistics on Commer

Navigation was authorized by law to be printed for the use of the Treasury Department. This provision of law was, for some cause unknown, (probably through inadvertence,) omitted from the Revised Statutes. Much difficulty has been experienced in securing copies for the use of the Department, application having to be made for the last volume to individual Representatives and Senators for a portion of the supply to which they were each by law entitled. As the report is not stereotyped, and as it is therefore impossible to obtain additional copies after the type has been distributed, it became necessary that a requisition should be made for 200 copies of the forthcoming report in order to secure at least a partial supply.

Owing to the present considerable and increasing demand, at home and abroad, for this document, it is highly desirable that Congress annually provide for a supply for the use of the Departments of the Treasury and of State of not less than 1,000 copies. To supply our customs-officers alone, which is essential, will require from 200 to 300 copies. It is also essential that chambers of commerce, boards of trade, and other commercial bodies, as well as writers on commercial and economical affairs, be provided with copies, all of which have heretofore been supplied by the bureau so far as it had the means, and they still rely upon it for a future supply.

Giving in detail, as this annual does, the statistics of our trade with each foreign country, and of each of our customs-district, it possesses great value, not merely to statesmen, legislators, and commercial men in this country, but to our ministers and consuls abroad, as well as to foreign statisticians and public officials, who are earnestly desirous of an interchange of statistical publications.

The commercial interests of the country, therefore, imperatively demand that each United States legation and consulate be furnished with a copy of this annual. For like reasons, it is also in a high degree desirable that the applications for it, made to the Department of State by foreign governments, should be promptly honored. In comparison with the large cost of the composition of 1,100 pages of rule-and-figure work, the expense of paper, press-work, and covers for the additional number now urgently requested would be inconsiderable.

List of Merchant-Vessels of the United States.—The eighth annual statement of "Vessels Registered, Enrolled, and Licensed under the laws of the United States, designating the class, name, and place of registry," as well as the official number and signal-letters awarded to each vessel, was prepared and 2,500 copies published for distribution to the officers of customs, the masters of vessels engaged in the foreign trade, and the principal ship-owners, as well as to the commanders of United States war-vessels. This list also includes, as do previous volumes, the vessels belonging to the revenue marine, giving the date and place of building and the number of officers and men; also the vessels now belonging to the United States Navy, giving the name, rate, class, guns, tonnage, means of propulsion, and station of each. The value of this list has been further enhanced by the insertion of a diagram or chart of the flags used in conveying distinguishing signals, according to the system known as "The International Code of Signals," together with a brief explanation in regard to their use.

SPECIAL REPORT ON IMMIGRATION.

Copies of this report in the French and German languages continue to be forwarded to the continent of Europe, for distribution in the countries where these languages are spoken. As the English edition is entirely exhausted, and as it is important that a supply of this edition be kept at each United States consulate in the United Kingdom, it is earnestly recommended that two thousand copies be printed from the stereotype-plates, for distribution in English-speaking countries to intending emigrants, which report should contain, also, a map of the United States. The translation of this report into the Swedish language was mentioned and the publication suggested in the report of 1874, and the suggestion repeated in that of last year. The recommendation for its publication and distribution in Scandinavian countries is again urged.

LABOR IN EUROPE AND AMERICA.

The special report of the undersigned on the rates of wages, the cost

of subsistence, and the condition of the working-classes in Great Britain, Germany, France, Belgium, and other countries of Europe, also in the United States and British America, was submitted through your predecessor to Congress, at its last session, and ordered to be printed. The Senate of the United States subsequently ordered five hundred copies for its members, and three hundred to supply legations and consulates of the United States in foreign countries. Appreciative acknowledgments of the value of this work have been received from prominent persons in various parts of Europe and America. In regard to that portion which relates to the United States, the following extract from last year's report is again presented, and attention directed to the recommendation in the closing sentence:

It may be proper to remark that the rates of wages and prices of provisions in the United States, which are given in the tables, are based upon data obtained in part through officers of internal revenue, and in part from the proprietors of industrial establishments and other employers of labor. In many cases the circular of inquiries sent out by the bureau failed to elicit replies from those to whom it was addressed, and the returns from some of the States were consequently so meager that the mean rates of wages and the mean cost of the leading articles of subsistence deduced therefrom could not be considered as marking the true average for each State. To remedy this defect in future editions, it is desirable that means should be provided to enable the chief of the bureau to make investigations on those subjects in the chief centers of manufacturing industry, and in the principal agricultural districts of the country, by means of personal inquiry, as was done in some European countries, especially in Great Britain, Belgium, and Germany.

STATISTICS OF DOMESTIC COMMERCE, TRANSPORTATION, ETC.

Extract from an act approved March 3, 1875.

It shall be the duty of the officer in charge of the Bureau of Statistics to gather, collate, and annually report to the Secretary of the Treasury, for transmission to Congress, statistics and facts relating to commerce with foreign nations and among the several States, the railroad systems of this and other countries, the construction and operation of railroads, the actual cost of such construction and operation of railroads, the actual cost of transporting freights and passengers on railroads and on canals, rivers, and other navigable waters of the United States, the charges imposed for such transportation of freight and passengers, and the tonnage transported.

In accordance with the provisions of law above cited, a division was formed in this bureau at the commencement of the last fiscal year for the purpose of carrying into effect the intentions of Congress in this regard. Experts, selected on account of their experience in commerce and transportation, have been employed, and by this means much statistical and other valuable information has been collected. The report upon this subject is nearly completed, and will be made to you for transmission to Congress in the course of the ensuing month. This report will treat of the general movements and conditions of commerce, and will be somewhat introductory in its general treatment of the subject.

DECLINE IN IMMIGRATION.

The decline in immigration mentioned in the last three reports has continued during the last fiscal year, showing a falling off of 57,512 from 1875, and of 289,817 from 1873, when the culminating point was reached. The hope is entertained that the prostration of business in this country, which has been felt and deplored for the last three years, has reached its lowest depression, and that the faint indications of returning prosperity which are now apparent will increase in volume until the demand for labor shall regain its normal activity.

The following comparative statements will exhibit the leading facts connected with immigration for several years past:

TABLE I.—*Comparative statement of immigration and emigration for the five fiscal years from July 1, 1871, to June 30, 1876, inclusive.*

Passengers.	Year ended June 30—					Total.
	1872.	1873.	1874.	1875.	1876.	
Total number of passengers arrived in the United States	472,034	520,885	375,679	295,530	237,991	1,902,119
Total number of passengers departed from the United States	92,904	119,154	134,686	160,786	131,718	639,248
Excess of arrivals over departures, or total increase of population by immigration	379,130	401,731	240,993	134,744	106,273	1,262,871
Passengers not immigrants:						
Citizens of the United States returning from abroad	49,056	47,744	47,730	50,808	47,986	243,414
Aliens not intending to remain in the United States	18,172	13,338	14,610	17,134	20,019	83,273
Total non-immigrants	67,228	61,082	62,340	68,032	68,005	326,687
Total aliens, *i. e.*, total arrivals less citizens of the United States	422,978	473,141	327,949	244,632	190,005	1,658,705
Net immigration	404,806	459,803	313,339	227,498	169,986	1,575,432
Net emigration, estimate*	25,676	58,072	72,346	92,754	63,713	312,561

TABLE II.—*Comparative statement of immigration for the five fiscal years from July 1, 1871, to June 30, 1876, showing New York and "all other" districts separately.*

Passengers.	Year ended June 30—					Total.
	1872.	1873.	1874.	1875.	1876.	
Total number of passengers arrived in the United States:						
New York	311,735	337,824	229,443	164,294	116,589	1,159,885
All other districts	160,299	183,061	146,236	131,236	121,402	742,234
Passengers not immigrants:						
Citizens of the United States returning from abroad:						
New York	24,828	27,591	31,294	29,795	28,761	142,269
All other districts	24,228	20,153	16,436	21,103	19,225	101,145
Aliens not intending to remain in the United States:						
New York	3,681	2,899	4,005	3,505	5,455	19,545
All other districts	14,491	10,439	10,605	13,629	14,564	63,728
Total non-immigrants:						
New York	28,509	30,490	35,299	33,300	34,216	161,814
All other districts	38,719	30,592	27,041	34,732	33,789	164,873
Net immigration:						
New York	283,226	307,334	194,144	130,994	82,373	998,071
All other districts	121,580	152,469	119,195	96,504	87,613	577,361
Aliens:						
New York	286,907	310,233	198,149	134,499	87,928	1,017,716
All other districts	136,071	162,908	129,800	110,133	102,177	641,089

* Excess of total passengers departing over the number of passengers arriving who are not immigrants; this method of arriving at the estimate being based on the consideration that, in a series of years, the number of non-immigrant passengers arriving, both citizen and alien, will equal the number of non-emigrant passengers departing.

I.—*Comparative statement of immigration, by countries, ethnologically grouped, for the six fiscal years from July 1, 1870, to June 30, 1876.*

Countries.	Year ended June 30—						Total.
	1871.	1872.	1873.	1874.	1875.	1876.	
cotland, Wales	*85, 455	84, 894	89, 482	61, 999	47, 889	29, 279	398, 998
	57, 439	68, 732	77, 344	53, 707	37, 957	19, 575	314, 754
ny, Austria, Netherlands	88, 431	147, 200	159, 247	97, 623	55, 888	37, 583	585, 972
ian:							
a, Norway, Denmark	22, 132	28, 575	35, 481	19, 178	14, 322	12, 323	132, 011
m, Switzerland, France, Italy,							
a, Portugal	9, 833	18, 860	28, 361	21, 694	15, 684	13, 965	108, 397
, Poland	1, 208	2, 641	4, 898	5, 755	8, 966	5, 689	29, 157
	7, 135	7, 788	20, 292	13, 776	16, 437	22, 781	88, 209
rth American provinces	47, 082	40, 176	37, 871	32, 960	24, 051	22, 471	204, 611
d Portuguese colonies:							
, South America, Cuba, Porto							
	1, 218	1, 500	1, 760	1, 536	1, 954	1, 512	9, 480
countries	1, 417	4, 440	5, 067	5, 111	4, 350	4, 808	25, 193
l immigrants	321, 350	404, 806	459, 803	313, 339	227, 498	169, 986	1, 896, 782

* 16,042 of this number were reported as from "Great Britain, not specified."

TRADE WITH CANADA.

ıg the year ended June 30, 1876, the total value of domestic ndise and produce exported to Canada, and which was omitted returns of the United States customs officers on the Canadian as appears from the official statements furnished by the commis- ıf customs of the Dominion, amounted to $10,507,563, as against ,524 in the preceding year, and $11,424,566 in 1874.

ollowing statement shows the character of the articles exported ıovinces of Ontario and Quebec during the last fiscal year of ıo returns were made to this bureau from the United States col- of customs on our northern border:

nt, according to Canadian accounts, showing the imports into Can- rom the United States in excess of the domestic exports from the d States to Canada, as returned to the Bureau of Statistics by d States collectors of customs, during the fiscal year ended June 376.

	$11, 394	Gas fixtures and chandeliers	$42, 791
amphlets, maps, and ublications	325, 854	Jewelry and other manufactures of gold and silver	63, 008
l copper, manufactures	258, 500	Hair and manufactures of	30, 976
	14, 853	Hats, caps, and bonnets	246, 869
nd brushes of all kinds	86, 913	Hides and skins, other than fur	728, 695
, carts, and parts of	102, 128	India-rubber and gutta-percha manufactures	82, 969
lroad, passenger and	21, 598	Iron and steel, and manufactures of	2, 223, 947
ıd parts of, (including s)	151, 456	Leather, and manufactures of	158, 153
	538, 508	Boots and shoes	110, 466
rope, and twine of all	22, 538	Musical instruments:	
ıanufactures of	1, 593, 285	Organs, melodeons, &c	81, 448
hemicals, and medi-	60, 904	Piano-fortes and all other	225, 626
s	85, 768	Naval stores	11, 943
ticles	268, 320	Oils:	
	60, 264	Mineral	34, 733
fur-skins	31, 275	Whale and other fish	84, 959
		Linseed	11, 186
		Ordnance stores, gunpowder	28, 187
		Paints and painters' colors	63, 777

Paintings and engravings	$45,729	Tobacco and manufactures of:	
Paper and stationery.....	279,832	Cigars	$
Printing presses and type	87,959	Snuff and other manufactures of	
Provisions:		Varnish	
Fish, including oysters...	410,688	Wine	
Potatoes and other vegetables.....	72,108	Wool, raw and fleece.....	1
Rags	71,282	Wool, manufactures of	:
Seeds, clover, timothy, garden, and all other.....	10,208	All articles not enumerated:	
Sewing-machines, and parts of.	41,966	All other manufactured articles.....	!
Spirits of turpentine.....	24,217	All other unmanufactured articles.....	:
Tobacco and manufactures of:			
Leaf.....	75,519	Total.....	10,4

It will be observed that the greater portion in value of these a exported to Canada, of which no official returns are made t bureau, consists of manufactures of cotton, wool, iron, copper which require in their production the employment of no inconside amount of capital and skilled labor. Where such important int are involved it is highly desirable that our accounts of exports show as completely as is possible the amount and character of the s produce and manufactures sent out of the country, and the exact am taken by each country. Especially is it important that in all legis affecting our friendly business intercourse with Canada, our acc of commercial exchanges with that country shall be of such a cha as to furnish a safe guide to wise legislation, instead of being lia mislead, as they now may by reason of their incompleteness.

In the reports for the fiscal years 1874 and 1875 attention was dir to this subject, and the defective legislation, which rendered it a if not quite impossible to obtain full and accurate statements of o ports to Canada, pointed out. As no legislation has since taken providing a remedy for this defect, the undersigned again respec but earnestly requests that the facts already submitted be brou the attention of Congress at the ensuing session, and that legis be asked for extending to railroad-cars and other land-vehicles pa from the United States into adjacent foreign territory, requireme regard to the filing of lists or manifests of their lading similar to now provided by section 337 of the Revised Statutes with resp vessels clearing for foreign countries.

INTERNATIONAL STATISTICAL CONGRESS.

The ninth session of the International Statistical Congress was at Buda-Pesth, Hungary, in September last, but was not attend the undersigned, nor by any official delegate from the United Stat

The following programme indicates the work assigned to the se sections and the different subjects submitted to the consideration o Congress.

SECTION I.—THEORY OF STATISTICS AND STATISTICS OF POPULA

1. Statistics as an object of primary, secondary, and superior ins tion.

2. On what bases must statistics rest to obtain exact table mortality?

3. Under what form should periodical reports on the moveme population of great cities be prepared in order that they may be pared?

SECTION II.—JUSTICE.

1. The judicial docket and repetitions of crime.
2. Public records of mortgages, (cadastre.)

SECTION III.—MEDICAL SECTION AND PUBLIC HYGIENE.

1. International statistics of epidemic diseases.
2. Statistics of cholera.
3. Statistics of baths and mineral-waters.

SECTION IV.—AGRICULTURE AND SYLVICULTURE.

1. Statistics of agriculture.
2. Statistics of forest-culture.
3. Agricultural meteorology.

SECTION V.—MANUFACTURES, COMMERCE, TRANSPORTATION, FINANCE.

1. Statistics of household manufactures.
2. Statistics of accidents and deaths in manufactories resulting from the work itself; insurance against accidents, and statistics of institutions established for the benefit of the laboring classes in large manufacturing establishments.
3. What are the best rules by which the general accounts and tables of foreign commerce should be made up?
4. Statistics of railroads and of the transportation of merchandise of interior commerce.
5. Plan for keeping accounts of the finances of great cities.

For the consideration of the general assembly.

1. Fund to the memory of Mr. Quetelet.
2. Plan of an international statistical bibliography.
3. Report on the statistics of steam-engines and the industrial statistics of Germany.

The congress was attended by 455 members, of whom 282 were Hungarians and 173 foreigners, including 75 from Germany and Austria.

The chief of this bureau was an official delegate of the United States to the International Statistical Congress, which held its eighth session at St. Petersburg in August, 1872, and participated in its work, being chiefly engaged in the two important sections of commerce and of industry. In the former, he was a member of the committee charged with the preparation of a plan for the uniform nomenclature and classification for international purposes of mercantile commodities to be adopted in the published statements of external commerce, and also in the records of the movement of merchandise by railways and on navigable waters. The report of the committee on this subject was approved and recommended by the section, and subsequently adopted by the congress, but, although considerably modified at the instance of the undersigned, neither the classification nor, in every respect, the recommendations met his entire approval. The recommendations of the congress were, however, to be submitted to the bureaus of statistics of the different countries, in order that amendments or corrections should be suggested and urged at the succeeding session, in the hope that all objectionable features would be removed, and a plan adopted which would fully meet the approval of leading statisticians in all the countries represented.

It was in a high degree desirable, therefore, that this bureau should be represented at the ninth session of the International Congress, in order that the important work above indicated might be finally completed and the details perfected. As no appropriation was made by the Congress of the United States to defray the necessary expenses incident to the journey to Pesth, the Government and the bureau were unrepresented, and the benefits which might have resulted from the participation in the deliberations of the Statistical Congress by the undersigned, or by any official delegate, were not realized.

Nor were any delegates present from this country, as at several previous sessions, either as representatives of statistical or other associations, or as individuals specially interested in and possessing an intimate knowledge of some of the subjects which received the consideration of the congress.

The absence of any delegates from the United States at the late session was the more remarked* in consequence of the comparatively large delegation, official and unofficial, which attended the session at the more distant city of St. Petersburg, at which meeting an unofficial invitation was extended to hold the next session of the Statistical Congress in the United States of America; which was, in 1873, supplemented by an official invitation by the President of the United States, in pursuance of a joint resolution of Congress. It was not unreasonable to suppose that after sufficient interest had been evinced by the Government and people of the United States to desire a session of this international institution to be held at Washington, attended as necessarily it would be with no inconsiderable expense, enough of sympathy with the objects of the association would continue to be manifested to send at least one delegate to attend its session at Pesth.

NUMBER AND TONNAGE OF VESSELS.

A statement showing the number of vessels and amount of tonnage belonging to the different customs-districts of the United States on the 30th of June, 1876, geographically classified, is appended to this report, (marked A.) The aggregate tonnage therein given is as follows:

Class of vessels.	Vessels.	Tons.
Sail	17,741	2,370,085
Steam	4,208	1,115,441
Unrigged	6,124	748,765
Total	28,073	4,234,191

There is a large apparent reduction in the number and tonnage of unrigged vessels, as above stated; but this is owing to the fact that vessels of this class, with a few exceptions, are exempted by the act of April 18, 1874, from enrollment and license, and do not appear in the returns of tonnage belonging to the several customs-districts since that period.

IMPORTS AND EXPORTS.

Detailed statements of imports into and of domestic and foreign exports from the United States during the fiscal year 1876, as compared with that of 1875, in which the increase and decrease are respectively indicated, are appended to this report, (marked B.)

Very respectfully, yours,

EDWARD YOUNG,
Chief of Bureau.

Hon. LOT M. MORRILL,
Secretary of the Treasury.

* Dr. Engel, the eminent statistician, director of the Royal Prussian Statistical Bureau, writes under date of September 23, 1876: "The statisticians of the United States were greatly missed at the International Statistical Congress at Buda-pest. The members did not even learn the cause of their absence. I hope that it was not sickness which prevented our trans-Atlantic colleagues from undertaking the arduous journey."

GEOGRAPHICAL CLASSIFICATION.

Customs-districts.	Sailing-vessels.		Steam-vessels.		Unrigged vessels.		Total.	
	Number.	Tons.	Number.	Tons.	Number.	Tons.	Vessels.	Tons.
ATLANTIC AND GULF COASTS.								
Maine.								
Bangor	232	33, 210. 14	5	337. 29	1	237. 73	238	33, 785. 16
Bath	283	138, 134. 62	18	4, 379. 64	1	151. 42	302	142, 665. 68
Belfast	327	83, 609. 50	2	110. 06	.....	.....	329	83, 719. 56
Castine	358	27, 713. 26	.....	.....	.....	.....	358	27, 713. 26
Frenchman's Bay	320	22, 692. 07	1	32. 18	.....	.....	321	22, 724. 25
Kennebunk	37	1, 730. 11	.....	.....	.....	.....	37	1, 730. 11
Machias	254	37, 206. 67	3	142. 63	.....	.....	257	37, 349. 30
Passamaquoddy	222	29, 253. 99	10	3, 468. 15	.....	.....	232	32, 722. 14
Portland and Falmouth	388	112, 029. 25	29	7, 454. 17	.....	.....	417	119, 483. 42
Saco	23	4, 166. 61	3	148. 09	.....	.....	26	4, 314. 70
Waldoboro'	611	117, 060. 46	10	828. 45	.....	.....	621	117, 888. 91
Wiscasset	169	10, 776. 99	7	397. 22	.....	.....	176	11, 174. 21
York	11	451. 13	.....	.....	.....	.....	11	451. 13
Total	3, 235	618, 034. 80	88	17, 297. 88	2	389. 15	3, 325	635, 721. 83
New Hampshire.								
Portsmouth	73	17, 335. 58	8	508. 49	.....	.....	81	17, 844. 07
Massachusetts.								
Barnstable	499	52, 649. 82	.....	.....	.....	.....	499	52, 649. 82
Boston and Charlestown	744	239, 309. 84	81	19, 154. 36	.....	.....	825	258, 464. 20
Edgartown	48	2, 079. 50	.....	.....	.....	.....	48	2, 079. 50
Fall River	102	12, 034. 52	22	14, 963. 02	5	1, 897. 97	129	28, 895. 51
Gloucester	509	31, 761. 37	3	130. 48	.....	.....	512	31, 891. 85
Marblehead	59	2, 962. 74	.....	.....	.....	.....	59	2, 962. 74
Nantucket	6	267. 19	2	1, 062. 37	.....	.....	8	1, 329. 56
New Bedford	234	41, 805. 52	10	3, 997. 71	.....	.....	244	45, 803. 23
Newburyport	61	19, 030. 04	4	117. 65	1	122. 99	66	19, 270. 68
Plymouth	61	3, 158. 75	.....	.....	.....	.....	61	3, 158. 75
Salem and Beverly	69	6, 907. 37	1	30. 00	.....	.....	70	6, 937. 37
Total	2, 392	411, 966. 66	123	39, 455. 59	6	2, 020. 96	2, 521	453, 443. 21

Table exhibiting the number of merchant-vessels and amount of tonnage belonging to the several customs-districts, &c.—Continued.

Customs-districts.	Sailing-vessels.		Steam-vessels.		Unrigged vessels.		Total.	
	Number.	Tons.	Number.	Tons.	Number.	Tons.	Vessels.	Tons.
ATLANTIC AND GULF COASTS—Continued.								
Rhode Island.								
Bristol and Warren	18	1,219.64	1	38.28	.....	.....	19	1,257.92
Newport	128	4,569.24	12	2,413.87	.....	.....	140	6,983.11
Providence	93	15,716.45	38	19,353.85	.....	.....	131	35,070.30
Total	239	21,505.33	51	21,806.00	.....	.....	290	43,311.33
Connecticut.								
Fairfield	199	8,776.18	10	2,500.53	3	426.06	212	11,762.77
Middletown	119	12,682.09	27	6,050.03	12	1,960.35	158	20,692.47
New Haven	145	15,074.07	14	5,809.11	10	2,468.78	169	23,351.96
New London	176	8,712.98	24	10,788.16	1	232.25	201	19,733.39
Stonington	120	9,788.62	7	890.93	.....	.....	127	10,679.55
Total	759	55,033.94	82	26,038.76	26	5,087.44	867	86,160.14
New York.								
New York	2,359	478,576.12	793	339,986.96	918	150,598.69	4,070	969,161.77
Sag Harbor	238	11,707.42	6	948.34	3	2,569.14	247	15,224.90
Total	2,597	490,283.54	799	340,935.30	921	153,167.83	4,317	984,386.67
New Jersey.								
Bridgeton	359	17,746.17	6	808.13	.....	.....	365	18,554.30
Burlington	41	3,337.87	15	4,506.99	85	7,801.53	141	15,646.39
Great Egg Harbor	149	22,603.70	.....	.....	.....	.....	149	22,603.70
Little Egg Harbor	63	5,892.15	1	166.82	.....	.....	64	6,058.97
Newark	44	2,289.62	34	3,038.22	9	1,448.59	87	6,776.43
Perth Amboy	278	13,267.30	43	9,904.43	94	12,800.01	415	35,971.74
Total	934	65,136.81	99	18,424.59	188	22,050.13	1,221	105,611.53
Pennsylvania.								
Philadelphia	867	130,633.58	108	61,849.84	1,825	174,560.22	2,970	377,043.64
					8	799.30	106	17,915.23

							676	18, 348. 14
Total	1, 544	69, 398. 73	110	35, 127. 41	555	32, 888. 47	2, 209	137, 414. 61
District of Columbia.								
Georgetown	71	1, 887. 91	27	5, 662. 58	.....	.....	98	7, 550. 49
Virginia.								
Alexandria	75	1, 982. 37	14	860. 13	.....	.....	89	2, 842. 50
Cherrystone	363	5, 775. 01	2	36. 35	.....	.....	365	5, 811. 36
Norfolk and Portsmouth	301	4, 758. 21	50	5, 212. 35	2	170. 79	353	10, 141. 35
Petersburgh	2	23. 20	4	107. 33	.....	.....	6	130. 53
Richmond*	8	232. 07	7	283. 52	11	852. 12	26	1, 367. 71
Tappahannock	78	1, 769. 05	.....	.....	.....	.....	78	1, 769. 05
Yorktown	120	2, 393. 74	1	16. 48	.....	.....	121	2, 410. 22
Total	947	16, 933. 65	78	6, 516. 16	13	1, 022. 91	1, 038	24, 472. 72
North Carolina.								
Albemarle	51	890. 11	4	395. 54	.....	.....	55	1, 285. 65
Beaufort	78	1, 315. 66	.....	.....	.....	.....	78	1, 315. 66
Pamlico	99	1, 823. 40	2	68. 36	.....	.....	101	1, 891. 76
Wilmington	34	906. 25	14	1, 359. 99	.....	.....	48	2, 266. 24
Total	262	4, 935. 42	20	1, 823. 89	.....	.....	282	6, 759. 31
South Carolina.								
Beaufort	2	68. 99	2	169. 89	.....	.....	4	238. 88
Charleston	139	3, 940. 54	22	3, 806. 16	.....	.....	161	7, 746. 70
Georgetown	5	282. 03	10	242. 38	.....	.....	15	524. 41
Total	146	4, 291. 56	34	4, 218. 43	.....	.....	180	8, 509. 99
Georgia.								
Brunswick	11	192. 68	7	583. 23	.....	.....	18	775. 91
Saint Mary's	2	13. 11	3	217. 00	.....	.....	5	230. 11
Savannah	32	906. 10	18	7, 830. 98	3	297. 89	53	9, 034. 97
Total	45	1, 111. 89	28	8, 631. 21	3	297. 89	76	10, 040. 99
Florida.								
Apalachicola	18	230. 95	6	767. 72	.....	.....	24	998. 67
Fernandina	2	41. 42	2	206. 88	.....	.....	4	248. 30
Key West	119	2, 841. 73	5	676. 58	.....	.....	124	3, 518. 31
Pensacola	61	1, 907. 33	14	1, 484. 39	.....	.....	75	3, 391. 72

* Report of 1875; no report for 1876.

Table exhibiting the number of merchant-vessels and amount of tonnage belonging to the several customs-districts, &c.—Continued.

Customs-districts.	Sailing-vessels.		Steam-vessels.		Unrigged vessels.		Total.	
	Number.	Tons.	Number.	Tons.	Number.	Tons.	Vessels.	Tons.
ATLANTIC AND GULF COASTS—Continued.								
Rhode Island.								
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Newport	128	4,569.24	12	2,413.87	.....	.....	140	6,983.11
Providence	93	15,716.45	38	19,353.85	.....	.....	131	35,070.30
Total	239	21,505.33	51	21,806.00	.....	.....	290	43,311.33
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Fairfield	199	8,776.18	10	2,500.53	3	426.06	212	11,762.77
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New London	176	8,712.98	24	10,788.16	1	232.25	201	19,733.39
Stonington	120	9,788.62	7	890.93	.....	.....	127	10,679.55
Total	759	55,033.94	82	26,038.76	26	5,087.44	867	86,160.14
New York.								
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Total	2,597	490,283.54	799	340,935.30	921	153,167.83	4,317	984,386.67
New Jersey.								
Bridgeton	359	17,746.17	6	808.13	.....	.....	365	18,554.30
Burlington	41	3,337.87	15	4,506.99	85	7,801.53	141	15,646.39
Great Egg Harbor	149	22,603.70	.....	.....	.....	.....	149	22,603.70
Little Egg Harbor	63	5,892.15	1	166.82	.....	.....	64	6,058.97
Newark	44	2,289.62	34	3,038.22	9	1,448.59	87	6,776.43
Perth Amboy	278	13,267.30	43	9,904.43	94	12,800.01	415	35,971.74
Total	934	65,136.81	99	18,424.59	188	22,050.13	1,221	105,611.53
Pennsylvania.								
Philadelphia	847	190,633.58	298	81,840.84	1,825	174,560.22	2,970	377,043.64
Delaware.								
Delaware	172	14,546.18	16	2,569.75	8	799.30	196	17,915.23

[illegible]			3	[illegible]			3	[illegible]
Omaha, Nebr			21	4,449.96			21	4,449.96
Pittsburgh, Pa			154	33,833.78	‡309	65,047.86	463	98,881.64
Quincy, Ill.*			12	2,019.57	9	631.89	21	2,651.46
Saint Louis, Mo			149	59,676.31	152	53,692.44	301	113,368.75
Vicksburgh, Miss			21	3,213.43	1	67.45	22	3,280.88
Wheeling, W. Va			98	12,062.07	125	13,103.04	223	25,165.11
Total	2	78.72	898	191,718.22	807	170,652.04	1,707	362,448.98
NORTHERN LAKES.								
Buffalo Creek, N. Y	102	44,585.21	122	49,907.04	543	65,800.40	767	160,292.65
Cape Vincent, N. Y	32	4,913.76	15	660.77			47	5,574.53
Champlain, N. Y	29	1,909.91	16	1,580.70	747	52,278.17	792	53,768.78
Chicago, Ill	304	67,859.54	95	8,728.68			399	76,588.22
Cuyahoga, Ohio	163	49,252.96	72	22,174.08	5	1,381.15	240	72,808.19
Detroit, Mich	181	30,925.01	133	43,059.23	41	9,573.30	355	83,557.54
Dunkirk, N. Y	2	494.56	1	411.02			3	905.58
Erie, Pa	16	6,694.78	23	14,499.93	2	611.51	41	21,806.22
Genesee, N. Y	9	1,342.56	9	1,560.36	4	765.77	22	3,668.69
Huron, Mich	126	12,384.73	119	18,886.43	84	20,851.15	329	52,122.31
Miami, Ohio	45	6,244.23	21	3,751.45	190	10,869.16	256	20,864.84
Michigan, Mich	120	10,511.34	95	6,641.95	14	3,001.89	229	20,155.18
Milwaukee, Wis	287	52,100.38	73	11,758.03			360	63,858.41
Niagara, N. Y	8	1,770.89	4	1,181.06	1	106.40	13	3,058.35
Oswego, N. Y	84	19,878.53	24	948.02	18	2,182.92	126	23,009.47
Oswegatchie, N. Y	5	719.62	16	1,040.20	12	1,057.94	33	2,817.76
Sandusky, Ohio	63	10,481.66	25	3,249.58	3	964.68	91	14,695.92
Superior, Mich	25	2,394.66	43	2,943.66	2	712.19	70	6,050.51
Vermont, Vt	10	554.29	5	2,520.43	2	189.44	17	3,264.16
Total	1,611	325,018.62	911	195,502.62	1,668	170,346.07	4,190	690,867.31
PACIFIC COAST.								
Alaska, Alaska	6	69.98	1	45.85			7	115.83
Oregon, Oreg	22	685.55	10	593.23	4	988.71	36	2,267.49
Puget Sound, Wash	68	16,945.81	33	4,429.69	10	249.80	111	21,625.30
San Francisco, Cal	766	93,046.49	160	46,200.03	61	8,178.43	987	147,424.95
San Diego, Cal	9	568.73	2	147.94			11	716.67
Southern Oregon, Oreg	1	161.35	9	543.78			10	705.13
Willamette, Oreg	6	754.73	48	18,214.75	12	3,667.22	66	22,636.70
Total	878	112,232.64	263	70,175.27	87	13,084.16	1,228	195,492.07

* Report of 1875; no report for 1876. † Report of 1875. ‡ Unrigged report of 1875.

Table exhibiting the number of merchant-vessels and amount of tonnage belonging to the several customs-districts, &c.—Continued.

Customs-districts.	Sailing-vessels.		Steam-vessels.		Unrigged vessels.		Total.	
	Number.	Tons.	Number.	Tons.	Number.	Tons.	Vessels.	Tons.
ATLANTIC AND GULF COASTS—Continued.								
Florida—Continued.								
Saint Augustine	3	48.00	1	27.00	.....	.....	4	75.00
Saint John's	5	147.67	29	2,972.71	.....	.....	34	3,120.38
Saint Mark's	9	80.06	2	460.47	.....	.....	11	540.53
Total	217	5,297.16	59	6,595.75	.....	.....	276	11,892.91
Alabama.								
Mobile	51	1,542.77	28	5,308.77	5	591.68	84	7,443.22
Mississippi.								
Pearl River*	100	2,613.75	7	369.66	.....	.....	107	2,983.41
Louisiana.								
New Orleans	327	12,266.78	128	28,645.40	7	1,660.78	462	42,572.96
Teche	47	1,036.75	21	1,352.36	3	125.96	71	2,515.07
Total	374	13,303.53	149	29,997.76	10	1,786.74	533	45,088.03
Texas.								
Brazos de Santiago*	6	93.62	5	1,202.64	.....	.....	11	1,296.26
Corpus Christi	32	803.83	.....	.....	.....	.....	32	803.83
Saluria	34	861.16	.....	.....	.....	.....	34	861.16
Texas	173	4,124.16	27	3,704.69	.....	.....	200	7,828.85
Total	245	5,882.77	32	4,907.33	.....	.....	277	10,790.10
WESTERN RIVERS.								
Burlington, Iowa	.....	.....	8	453.97	.....	.....	8	453.97
Cairo, Ill	.....	.....	18	2,443.93	13	2,831.43	31	5,275.36
Cincinnati, Ohio	.....	.....	96	30,598.59	97	24,714.73	193	55,313.32
Dubuque, Iowa	.....	.....	32	2,555.90	.....	.....	32	2,555.90
Du Luth, Minn	2	78.72	3	449.85	.....	.....	5	528.57
Evansville, Ind	.....	.....	50	5,639.00	23	2,224.46	73	7,863.46
Galena, Ill	.....	.....	23	3,534.68	31	4,653.66	54	8,188.34
Keokuk, Iowa*	.....	.....	5	397.70	.....	.....	5	397.70
La Crosse, Wis	.....	.....	33	3,299.02	1	27.25	34	3,326.27

IMPORTS.

COMPARATIVE STATEMENT, *compiled from Monthly Returns of Collectors of Customs, showing the declared quantities and values of* IMPORTS *into the* UNITED STATES *during the fiscal years ended, respectively, June* 30, 1876 *and* 1875; *corrected to November* 27, 1876.

Abbreviations: n. e. s., not elsewhere specified.

Commodities.	Year ended June 30, 1876.		Year ended June 30, 1875.		1876 compared with 1875.	
	Quantity.	Value.	Quantity.	Value.	Increase.	Decrease.
FREE OF DUTY.						
Argols ..... lbs..	7,047,802	$1,050,396	5,512,808	$835,388	$215,008	
Articles the produce or manufacture of the United States brought back, n. e. s.		2,007,834		2,826,398		$818,564
Barks, medicinal:						
Peruvian, calisaya, Lima, &c. ..... lbs..	5,744,765	1,293,400	4,546,070	896,962	611,540	
Barks used for tanning		184,826		193,934		
Cork bark and wood, unmanufactured		606,169		381,959		
Bolting-cloths		179,826		199,779		19,953
Books, n. e. s.		319,360		340,270		20,910
Camphor, crude ..... lbs..	322,972	35,542	947,191	109,319		73,777
Chemicals, drugs, dyes, and medicines, n. e. s.		3,881,230		4,654,642		773,412
Chloride of lime, or bleaching-powder ..... lbs..	46,918,671	850,215	48,225,604	1,053,425		203,210
Cocoa, crude, and leaves and shells of ..... lbs..	4,682,599	521,422	5,216,556	583,011		61,589
Cochineal ..... lbs..	1,180,595	496,704	1,200,877	579,149		82,445
Coffee ..... lbs..	339,789,246	56,788,997	317,970,665	50,591,488	6,197,509	
Cotton, raw ..... lbs..	2,451,419	381,723	2,149,332	408,808		27,085
Cutch or catechu, and terra-japonica or gambier ..... lbs..	17,595,455	782,663	15,542,750	656,181	126,482	
Dye-woods, in sticks ..... cwt..	1,544,656	1,594,596	1,087,495	983,519	611,377	
Eggs ..... doz..	4,903,771	630,393	4,351,810	600,472	29,921	
Fish, not of American fisheries:						
Fresh, of all kinds ..... lbs..	10,723,216	271,597	15,308,769	351,889		80,292
Herring, pickled ..... bbls..	87,554	306,555	70,763	288,590	17,965	
Mackerel, pickled ..... bbls..	76,531	695,412	77,479	584,283	111,129	
All other, n. e. s.		501,154		928,344		427,190
Fur-skins, undressed		1,497,802		1,513,122		15,320
Gold and silver:						
Gold bullion		1,204,965		1,581,638		
Silver bullion		1,058,177		1,295,754		
Gold coin		6,787,744		12,115,155		4,964,036
Silver coin		6,885,795		5,908,170		
Guano, (except from bonded islands) ..... tons..	18,731	705,782	22,818	528,706	177,076	
Gums ..... lbs..	10,973,837	1,877,322	14,372,346	2,321,383		444,061
Gypsum, or plaster of Paris, unground ..... tons..	116,125	126,587	99,886	115,664	10,923	

RECAPITULATION.

Class of vessels.	Number.	Tons.
Sailing-vessels	17,741	2,379,005.54
Steam-vessels	4,208	1,115,441.26
Unrigged vessels	6,124	748,744.99
Grand total	28,073	4,243,191.79

Summary by States and coasts.

States.	Vessels.	Tons.
Maine	3,325	635,721.83
New Hampshire	81	17,844.07
Massachusetts	2,521	453,443.21
Rhode Island	290	43,311.33
Connecticut	867	86,160.14
New Jersey	1,221	105,611.53
New York	4,317	964,386.67
Pennsylvania	2,970	377,043.64
Delaware	196	17,915.23
Maryland	2,209	137,414.61
District of Columbia	98	7,550.49
Virginia	1,038	24,472.72
North Carolina	282	6,759.31
South Carolina	180	8,509.99
Georgia	76	10,040.99
Florida	276	11,892.91
Alabama	84	7,443.22
Mississippi	107	2,983.41
Louisiana	533	45,088.03
Texas	277	10,790.10
Total Atlantic and Gulf States	20,948	2,994,383.43
Western rivers	1,707	362,448.98
Northern lakes	4,190	690,867.31
Pacific coast	1,228	195,492.07
Grand total	28,073	4,243,191.79

NOTE.—It should be borne in mind that the above table purports to include all vessels *belonging to* the several ports specified, "without regard to the character of their marine papers." It includes, therefore, not merely vessels permanently documented at any specified port, but also vessels *belonging* at such port, though temporarily documented at other ports. It does not include, however, vessels belonging to other ports but which are temporarily possessed of marine papers from the specified port.

The amount of tonnage owned at each of the specified ports, as shown by this table, cannot therefore, as a rule, be the same as the amount of tonnage (permanent and temporary) documented at such port.

Previous to the passage of the act of April 18, 1874, canal and other boats employed on inland waters or canals were required to be enrolled and licensed under the provisions of the act of February 18, 1793, if they entered navigable waters, and, from the fact of such enrollment and license, were included in the returns of tonnage belonging to the several customs-districts and ports of the United States at the close of each fiscal year ending June 30. The act of April 18, 1874, exempts this class of vessels, with but few exceptions, from enrollment and license, and hence they do not appear in the returns of tonnage belonging to the several customs-districts since that period. The difference between the tonnage reports of unrigged vessels previous to and since the passage of the above last-named act is assumed to be the amount dropped in consequence of the passage of said act.

[illegible] barley, &c		302,654		100,543		
Bristles ... lbs.	588,834	622,178	495,054	627,845		5,667
Buttons of all kinds, including button-materials partly fitted for buttons exclusively		2,072,656		2,391,347		318,691
Chemicals, drugs, dyes, and medicines, n. e. s		4,310,024		5,617,929		1,307,905
Chicory, ground or prepared, and root ... lbs.	3,441,929	126,012	4,561,545	190,091		64,079
Clothing, (except when of silk, and except hosiery, &c.,) of cotton or wool:						
Cut and sewed together		563,539		814,172		89,143
Articles of wear, n. e. s		1,086,159		924,669		
Coal, bituminous ... tons.	407,853	1,607,891	441,600	1,798,697		190,896
Cocoa, manufactured, not including chocolate ... lbs.	32,807	8,189	40,699	10,023		1,834
Copper, and manufactures of:						
Ore ... cwt.	18,397	71,180	46,231	179,239		
Pigs, bars, ingots, old, and other, unmanufactured ... lbs.	1,741,128	271,266	930,103	144,448	59,098	
Manufactures of		243,962		203,623		
Cordage, rope, and twine, of all kinds ... lbs.	649,996	81,675	624,869	76,192	5,483	
Cotton, manufactures of:						
Bleached and unbleached ... sq. yards.	15,007,450	1,845,653	23,418,257	2,873,222		
Printed, painted, or colored ... sq. yards.	15,501,344	2,074,944	18,399,891	2,593,936		
Hosiery, shirts, and drawers		4,682,871		4,948,024		5,012,803
Jeans, denims, drillings, &c ... sq. yards.	1,299,627	182,257	1,955,825	268,739		
Other manufactures of, n. e. s		13,939,873		17,054,480		
Earthen, stone, and China ware		4,304,808		4,265,210	39,598	
Fancy goods		4,577,097		5,623,949		1,046,852
Fish, not of American fisheries:						
Herring ... bbls.	17,268	186,535	21,581	226,494		
Mackerel ... bbls.	7	48	59	553	23,021	
Sardines and anchovies, preserved in oil, or otherwise		595,901		526,179		
All other, n. e. s		96,046		102,283		
Flax, and manufactures of:*						
Flax, raw ... tons.	3,659	1,060,437	4,322	1,112,405		51,968
Manufactures of, by yard		12,237,936		14,124,947		2,147,196
Other manufactures of, n. e. s		2,218,110		2,478,295		
Fruits of all kinds, including nuts		11,912,240		12,536,420		624,180
Furs and dressed fur-skins		3,053,570		3,017,631	35,939	
Glass and glass ware:						
Cylinder, crown, or common window ... lbs.	27,765,144	1,292,020	35,136,514	1,656,040		
Cylinder and crown, polished ... sq. feet.	16,139	5,448	61,822	21,166		
Fluted, rolled, or rough plate ... sq. feet.	759,033	29,069	1,016,950	47,265		
Cast polished plate, not silvered ... sq. feet.	1,614,511	1,358,881	1,789,840	1,620,032		998,167
Cast polished plate, silvered ... sq. feet.	2,128,034	773,423	2,243,511	887,847		
Other manufactures of		1,348,107		1,572,765		
Hair, (excepting that of the alpaca, goat, and other like animals,) and manufactures of:						
Hair, human, and manufactures of		144,894		578,691		507,844
Hair other, and manufactures of, n. e. s		232,676		306,723		

* Including brown hollands, burlaps, canvas, coatings, crash, diaper, duck, handkerchiefs, huckabacks, lawns, paddings, and all like manufactures of which flax shall be the material of chief value.

IMPORTS—Continued.

Commodities.	Year ended June 30, 1876.		Year ended June 30, 1875.		1876 compared with 1875.	
	Quantity.	Value.	Quantity.	Value.	Increase.	Decrease.
Hair, unmanufactured:						
Horse-hair, used for weaving lbs.	1,016,406	$298,461	1,239,176	$457,435		$138,714
Hair of all kinds, n. e. s lbs.	2,160,630	499,354	1,986,728	479,094		
Hides and skins, other than furs		13,035,707		18,536,902		5,501,195
Household and personal effects and wearing apparel, old and in use, of persons arriving from foreign countries		1,226,330		872,023	$354,307	
India-rubber and gutta-percha, crude lbs.	10,589,297	4,063,659	12,035,909	4,675,490		611,831
Indigo lbs.	999,139	794,990	885,752	649,728	145,262	
Jute butts tons.			21,550	740,357		740,357
Madder, not including the extract of lbs.	2,911,958	151,005	3,898,026	307,795		156,790
Oils: Whale or fish, not of American fisheries galls.	103,194	62,438	277,739	161,289		
Vegetable, fixed or expressed galls.	782,261	320,429	847,744	356,669		266,648
Volatile or essential lbs.	300,010	396,183	376,564	527,740		
Paintings, statuary, and other works of art of American artists		308,189		294,923	13,266	
Paper materials:						
Rags of cotton or linen lbs.	66,041,174	2,485,988	98,378,154	3,973,149		916,699
Other materials, n. e. s lbs.	46,406,410	1,368,058	26,195,089	797,596		
Seeds		439,149		319,696	119,453	
Silk, raw lbs.	1,354,991	5,424,408	1,101,681	4,504,306	920,102	
Soda, nitrate of lbs.	51,887,278	1,055,360	52,584,098	968,615	86,745	
Sulphur or brimstone, crude tons.	48,966	1,473,678	39,584	1,255,100	218,578	
Tea lbs.	62,887,153	19,524,166	64,856,899	22,673,703		3,149,537
Tin in bars, blocks, and pigs cwt.	93,095	1,816,289	102,561	2,327,212		510,923
Wood, unmanufactured, n. e. s		1,406,681		1,895,585		488,904
All other articles		6,623,584		6,978,835		255,351
Total free of duty		156,298,594		167,180,644		10,882,050
DUTIABLE.						
Animals, living		1,749,395		2,083,687		334,292
Beer, ale, porter, and other malt-liquors galls.	1,490,150	1,161,467	2,167,251	1,742,120		580,653
Books, pamphlets, engravings, and other publications, n. e. s		2,119,478		2,293,526		174,048
Brass, and manufactures of		264,431		295,439		31,008
Breadstuffs, and other farinaceous food:						
Barley bush.	10,285,957	7,887,886	6,255,063	6,297,738		
Barley-malt bush.	280,930	252,622	144,487	163,736		
Bread and biscuit lbs.	229,515	30,763	348,324	49,893		
Indian corn or maize bush.	51,706	46,652	38,098	34,766		
Oats bush.	121,547	52,905	1,500,040	663,975		
Rice lbs.	71,561,859	1,693,547	59,414,749	1,547,697		
Rye bush.	241,291	161,247	398,648	231,481	2,576,115	

Paintings, chromo-lithographs, photographs, and statuary, n. e. s.		1,635,601		1,[illegible]		
Paints:						
White lead ... lbs.	2,455,832	168,070	4,413,091	299,132		
Red lead and litharge ... lbs.	786,119	56,482	1,041,347	70,791		195,106
Whiting and Paris white ... lbs.	2,569,323	12,863	4,145,322	21,989		
Other paints and painters' colors		791,239		831,848		
Paper, and manufactures of:						
Printing-paper ... lbs.	41,505	3,205	244,159	20,711		
Writing-paper		15,675		27,170		59,831
Paper-hangings and other paper		185,549		181,274		
Papier-maché and other manufactures of paper, n. e. s., including parchment		1,075,692		1,110,797		
Perfumery and cosmetics		384,672		381,991	2,681	
Potatoes ... bush.	92,148	130,361	188,757	166,981		36,620
Precious stones		2,480,214		3,399,593		919,379
Provisions, (meats, poultry, lard, butter, cheese, &c.,) not including vegetables		958,219		1,229,943		271,724
Salt ... lbs.	867,087,388	1,773,445	825,177,945	1,807,587		34,142
Saltpeter, (nitrate of potash) ... lbs.	6,129,857	216,843	9,495,182	364,140		147,297
Seeds:						
Flaxseed or linseed ... bush.	2,755,726	3,859,496	3,783,344	6,227,012		2,367,516
All other, n. e. s.		609,299		460,180	149,119	
Silk, manufactures of:						
Dress and piece goods		17,620,575		18,261,673		
Hosiery		77,776		84,943		634,956
Other manufactures of		6,047,616		6,034,307		
Soda, and salts of:						
Bicarbonate ... lbs.	4,951,082	131,699	7,009,682	234,845		
Carbonate, including sal-soda and soda-ash ... lbs.	183,502,300	3,174,645	195,731,318	3,860,118		1,181,082
Caustic soda ... lbs.	31,043,590	1,064,705	38,779,181	1,445,734		
Acetate, sulphate, phosphate, and all other salts of soda, n. e. s. ... lbs.	1,026,587	11,395	533,065	22,829		
Spices of all kinds; also ginger, (ground,) pepper, and mustard ... lbs.	14,935,795	1,930,159	17,139,268	2,285,525		355,366
Straw and palm-leaf, manufactures of		1,856,674		2,325,539		468,865
Sugar and molasses:						
Brown sugar ... lbs.	1,414,254,663	55,702,903	1,695,726,353	70,015,757		
Refined sugar ... lbs.	19,931	1,685	15,251	1,202		
Molasses ... lbs.	39,026,200	8,157,470	49,112,255	11,685,224		18,735,964
Melado, and sirup of sugar-cane ... lbs.	79,702,878	2,415,995	101,768,386	3,313,597		
Candy and confectionery ... lbs.	87,955	18,500	76,816	16,737		
Sulphur, refined ... cwt.	2,375	5,668	535	1,399	4,269	
Tin, and manufactures of:						
In plates ... cwt.	1,770,631	10,005,799	1,702,350	12,956,647		2,950,848
Other manufactures of		92,514		81,706	10,808	
Tobacco, and manufactures of:						
Leaf ... lbs.	7,362,974	3,710,490	6,769,458	3,724,879		14,389
Cigars ... lbs.	658,653	2,371,157	856,978	3,087,617		688,447
Other manufactures of		76,901		48,888		
Watches, and watch movements and materials		1,456,809		2,282,925		826,116

* Except articles specified in the note to "Flax, and manufactures of."

IMPORTS—Continued

Commodities.		Year ended June 30, 1876.		Year ended June 30, 1875.		1876 compared with 1875.	
		Quantity.	Value.	Quantity.	Value.	Increase.	Decrease.
Hemp, and manufactures of:*							
Raw	tons..	17,979	$2,247,540	23,063	$3,110,303	.....	$862,763
Manufactures of, by yard	sq. yards..	4,687	774	124,986	10,277	.....	9,503
Other manufactures of, n. e. s		.....	79,860	.....	98,805	.....	18,945
India-rubber and gutta-percha, manufactures of		.....	428,575	.....	513,979	.....	85,404
Iron and steel, and manufactures of:							
Pig-iron	lbs..	177,979,936	1,918,547	119,698,709	1,458,668		
Castings	lbs..	76,791	3,711	59,750	3,095		
Bar-iron	lbs..	51,662,726	1,563,819	53,104,467	1,728,137		
Boiler-iron	lbs..	28,937	1,833	128,680	9,229		
Band, hoop, and scroll iron	lbs..	648,628	18,743	856,625	24,062		
Railroad bars or rails, of iron	lbs..	592,964	6,738	4,396,243	69,283		
Sheet-iron	lbs..	9,457,578	732,730	10,715,666	852,426		
Old and scrap iron	tons..	23,054	400,355	32,461	792,136		
Hardware		.....	153,326	.....	311,807		
Anchors, cables, and chains, of all kinds	lbs..	4,114,246	219,695	5,783,982	339,806	.....	5,365,877
Machinery		.....	705,953	.....	697,060		
Muskets, pistols, rifles, and sporting-guns		.....	498,887	.....	655,204		
Steel ingots, bars, sheets, and wire		.....	1,808,459	.....	2,539,906		
Railroad bars or rails, of steel	lbs..	9,953,469	314,282	89,867,478	2,863,027		
Cutlery		.....	1,088,508	.....	1,440,429		
Files		.....	219,204	.....	359,437		
Saws and tools		.....	20,403	.....	24,712		
Other manufactures of iron and steel, n. e. s		.....	3,536,425	.....	4,307,309		
Jewelry and all manufactures of gold and silver, n. e. s		.....	605,934	.....	687,690		
Jute and other grasses, and manufactures of:*							
Raw	tons..	60,368	2,384,881	21,852	1,273,034	$1,111,847	.....
Manufactures of, by yard	sq. yards..	2,634	626	10,843	1,772		
Gunny-cloth and gunny-bags, and manufactures of, used for bagging	lbs..	3,700,957	197,016	3,907,915	909,622	.....	1,048,497
Other manufactures of, n. e. s		.....	1,363,095	.....	2,397,840		
Lead, and manufactures of:							
Pigs, bars, and old	lbs..	12,362,437	585,546	29,649,719	1,422,218	.....	836,672
Manufactures of		.....	12,720	.....	27,758	.....	15,038
Leather, and manufactures of:							
Leather of all kinds	lbs..	6,068,171	3,996,881	8,847,995	5,941,238	.....	1,944,357
Gloves of kid, and all other, of skin or leather	doz. pairs..	622,242	3,739,061	583,032	3,533,075	102,684	.....
Other manufactures of		.....	667,982	.....	771,284		
Marble and stone, and manufactures of, n. e. s		.....	1,216,706	.....	1,335,695	.....	118,989
Metals, metal-compositions, and manufactures of, n. e. s		.....	1,039,407	.....	1,187,385	.....	147,979
Musical instruments		.....	773,811	.....	786,188	.....	12,377
Oils: Coal and other mineral oils	galls..	685	104	44,103	6,534		
Oils: Whale and fish, not of American fisheries	galls..	109,983	63,286	113,084	70,404		

COMPARATIVE STATEMENT OF DOMESTIC EXPORTS during the fiscal years ended, respectively, June 30, 1876 and 1875.

Commodities.	Year ended June 30, 1876.		Year ended June 30, 1875.		1876 compared with 1875.	
	Quantity.	Value.	Quantity.	Value.	Increase.	Decrease.
Acids ..... lbs..	1, 609, 884	$50, 300	1, 683, 814	$58, 065	.....	$7, 765
Agricultural implements:						
Fanning-mills ..... No..	126	2, 949	110	14, 263	.....	11, 314
Horse-powers ..... No..	117	32, 284	38	17, 271	$15, 013	.....
Mowers and reapers ..... No..	12, 127	1, 225, 935	14, 580	1, 593, 509	.....	367, 574
Plows and cultivators ..... No..	15, 064	146, 487	9, 805	123, 747	22, 740	.....
All other, n. e. s	.....	848, 794	.....	876, 582	.....	27, 788
Animals, living:						
Hogs ..... No..	68, 044	670, 042	64, 979	739, 215	.....	69, 173
Horned cattle ..... No..	51, 593	1, 110, 703	57, 211	1, 103, 085	7, 618	.....
Horses ..... No..	2, 030	234, 964	3, 220	242, 031	.....	7, 067
Mules ..... No..	1, 784	224, 860	2, 802	356, 828	.....	131, 968
Sheep ..... No..	110, 312	171, 101	124, 416	183, 898	.....	12, 797
All other, and fowls	.....	24, 617	.....	47, 448	.....	22, 831
Ashes, pot and pearl ..... lbs..	1, 309, 861	75, 597	1, 726, 624	115, 622	.....	40, 025
Bark, for tanning	.....	223, 276	.....	193, 938	29, 338	.....
Beer, ale, porter, and cider:						
In bottles ..... doz..	7, 045	13, 007	3, 633	7, 600	5, 407	.....
In casks ..... galls..	99, 310	29, 657	61, 661	16, 604	13, 053	.....
Bells, and bell and bronze metal	.....	13, 941	.....	16, 664	.....	2, 723
Billiard tables and apparatus	.....	51, 596	.....	57, 997	.....	6, 401
Blacking	.....	81, 401	.....	100, 156	.....	18, 755
Bones and bone dust ..... cwt..	40, 432	69, 159	71, 376	132, 246	.....	63, 087
Bone-black, ivory-black, and lamp-black ..... lbs..	686, 635	29, 271	1, 598, 888	74, 648	.....	45, 377
Books, pamphlets, maps, and other publications	.....	512, 175	.....	580, 093	.....	67, 918
Brass, and manufactures of	.....	256, 974	.....	1, 000, 629	.....	743, 655
Bread and breadstuffs:						
Barley ..... bush..	317, 781	210, 586	91, 118	61, 408	149, 178	.....
Bread and biscuit ..... lbs..	12, 066, 469	632, 580	11, 729, 460	610, 092	22, 488	.....
Indian corn ..... bush..	49, 493, 572	33, 265, 280	28, 858, 429	24, 456, 937	8, 808, 343	.....
Indian corn meal ..... bbls..	354, 240	1, 305, 027	291, 654	1, 290, 533	14, 494	.....
Oats ..... bush..	1, 466, 228	588, 583	504, 770	290, 537	298, 046	.....
Rye ..... bush..	543, 841	480, 083	207, 100	204, 590	275, 493	.....
Rye-flour ..... bbls..	7, 553	39, 054	9, 993	54, 964	.....	15, 910
Wheat ..... bush..	55, 073, 122	68, 382, 899	53, 047, 177	59, 607, 863	8, 775, 036	.....
Wheat-flour ..... bbls..	3, 935, 512	24, 433, 470	3, 973, 128	23, 712, 440	721, 030	.....
Other small grains and pulse	.....	1, 136, 515	.....	804, 193	332, 322	.....
Maizena, farina, and all other preparations of breadstuffs used as food	.....	707, 478	.....	364, 708	342, 770	.....
Bricks ..... M..	2, 336	18, 035	1, 451	12, 120	5, 915	.....

DOMESTIC EXPORTS—Continued.

Commodities.	Year ended June 30, 1876.		Year ended June 30, 1875.		1876 compared with 1875.	
	Quantity.	Value.	Quantity.	Value.	Increase.	Decrease.
Brooms and brushes of all kinds		$198, 914		$146, 988	$51, 926	
Candles, tallow and other ..... lbs.	1, 513, 475	229, 311	1, 605, 332	236, 676		$7, 365
Carriages, carts, and parts of		734, 624		670, 575	64, 049	
Cars, railroad, passenger and freight ..... No.	443	413, 339	394	510, 861		97, 522
Clocks, and parts of		967, 591		1, 222, 914		255, 323
Coffee, cocoa, and spices, including ginger, pepper, and mustard		35, 239		34, 337	902	
Coal:						
Bituminous ..... tons.	230, 144	850, 711	203, 189	828, 943	21, 768	
Other ..... tons.	337, 934	1, 869, 434	316, 157	1, 791, 626	77, 808	
Combs		4, 185		25, 573		21, 388
Copper, and manufactures of:						
Ore ..... cwt.	15, 304	84, 471	51, 305	729, 578		645, 107
In pigs, bars, sheets, and old ..... lbs.	14, 304, 160	3, 098, 395	5, 123, 470	1, 042, 536	2, 055, 859	
Other manufactures of		343, 544		43, 152	300, 392	
Cordage, rope, and twine of all kinds, n. e. s ..... lbs.	2, 126, 594	271, 090	3, 035, 241	391, 165		120, 075
Cotton, and manufactures of:						
Sea island ..... lbs.	2, 644, 791	941, 803	4, 439, 120	1, 538, 769		596, 966
Other, unmanufactured ..... lbs.	1, 488, 760, 543	191, 717, 459	1, 255, 979, 783	189, 099, 856	2, 617, 603	
Colored ..... yds.	16, 488, 214	1, 455, 462	7, 593, 723	939, 061	516, 401	
Uncolored ..... yds.	59, 319, 267	5, 314, 738	21, 224, 020	2, 313, 270	3, 001, 468	
All other manufactures of, n. e. s		952, 778		819, 551	133, 227	
Drugs, chemicals, and medicines, n. e. s		2, 471, 195		2, 403, 125	68, 070	
Dye-stuffs		869, 793		522, 197	347, 596	
Earthen and stone ware		73, 846		92, 253		18, 407
Fancy articles, n. e. s		293, 559		366, 485		72, 926
Fruits:						
Apples, dried ..... lbs.	713, 840	67, 915	4, 053, 696	326, 193		258, 278
Apples, green or ripe ..... bush.	177, 298	221, 764	759, 574	722, 247		500, 483
Other fruit, green, ripe, or dried		210, 177		269, 632		59, 455
Preserved, in cans or otherwise		327, 422		315, 931	11, 491	
Furs and fur-skins		4, 398, 883		4, 396, 424	2, 459	
Gas-fixtures and chandeliers		27, 952		66, 200		38, 248
Ginseng ..... lbs.	550, 624	646, 954	497, 487	658, 926		11 972
Glass and glass ware		628, 121		691, 310		63, 189
Glue ..... lbs.	94, 988	5, 796	131, 244	22, 745		16, 947
Gold and silver, and manufactures of:						
Gold bullion		1, 888, 696		2, 233, 775		344, 879
Gold coin		27, 542, 861		59, 309, 770		31, 766, 909
Silver bullion		15, 240, 344		17, 197, 914		1, 957, 570
Silver coin		5, 366, 500		5, 115, 670	250, 830	
Gold and silver leaf		744		1, 779		1, 035

manufactures of		6,254		19,278		13,024
Hats, caps, and bonnets:						
Of wool, fur, and silk		198,618		196,051	2,567	
Of palm-leaf, straw, &c.		48,737		68,425		19,688
Hay ..... tons	7,526	134,617	7,183	110,225	23,792	
Hemp, and manufactures of:						
Hemp, unmanufactured ..... cwt	870	8,318	2,140	21,856		13,538
Cables and cordage ..... cwt	11,200	147,009	11,133	171,196		24,187
All other manufactures of		737,042		706,309	30,733	
Hides and skins, other than fur		2,905,921		4,729,725		1,823,804
Hoop-skirts		22		1,302		1,280
Hops ..... lbs	9,191,589	1,384,521	3,066,703	1,286,501	98,020	
Ice ..... tons	51,253	176,561	53,724	208,249		31,688
India-rubber and gutta-percha manufactures:						
Boots and shoes ..... pairs	10,519	19,471	9,358	32,515		13,044
Other manufactures		169,345		181,444		12,099
Iron, and manufactures of:						
Pig ..... cwt	135,837	181,663	315,731	489,362		307,699
Bar ..... cwt	167,978	607,921	106,474	392,420	215,501	
Boiler-plate ..... cwt	1,054	5,370	2,254	12,674		7,304
Railroad bars or rails ..... cwt	20,042	57,109	34,981	101,557		44,448
Sheet, band, and hoop ..... cwt	1,000	5,004	1,759	10,058		5,054
Castings, n. e. s		269,322		374,356		105,034
Car-wheels ..... No	6,505	132,930	6,125	122,038	10,892	
Stoves, and parts of		128,660		137,829		9,169
Steam-engines, locomotive ..... No	44	561,559	79	996,639		435,080
Steam-engines, stationary ..... No	60	74,363	39	65,565	8,798	
Boilers for steam-engines, when separate from the engines		103,429		119,316		15,887
Machinery, n. e. s		2,709,439		3,973,906		1,264,467
Nails and spikes ..... lbs	10,210,148	381,236	11,073,948	481,177		99,941
All other manufactures of iron		3,619,889		3,725,985		106,096
Steel, and manufactures of:						
Ingots, bars, sheets, and wire ..... lbs	133,688	13,208	129,004	16,830		3,622
Cutlery		43,766		38,080	5,686	
Edge-tools		628,681		676,933		48,252
Files and saws		37,282		32,134	5,148	
Muskets, pistols, rifles, and sporting-guns		3,667,050		5,502,320		1,835,270
Manufactures of steel, n. e. s		226,633		116,559	110,074	
Junk (old) and oakum ..... cwt	4,832	39,875	5,438	44,918		5,043
Lamps		188,838		207,721		18,883
Lead, and manufactures of		102,726		429,309		326,583
Leather, and manufactures of:						
Boots and shoes ..... pairs	263,508	368,633	293,051	429,363		60,730
Leather of all kinds, n. e. s ..... lbs	31,947,001	8,394,580	24,154,193	6,286,397	2,108,183	
Morocco, and other fine		948,980		335,686	613,294	
Saddlery and harness		87,730		74,102	13,628	
Manufactures of, n. e. s		209,062		199,848	9,214	
Lime and cement ..... bbls	53,827	77,568	64,087	98,630		21,062

DOMESTIC EXPORTS—Continued.

Commodities.	Year ended June 30, 1876.		Year ended June 30, 1875.		1876 compared with 1875.	
	Quantity.	Value.	Quantity.	Value.	Increase.	Decrease.
Manures:						
Guano ..... tons..	156	$4,859	3.6	$9,305	.....	$4,446
Substances used expressly for manures	.....	917,362	.....	607,071	$310,291	.....
Marble and stone:						
Marble and stone, rough	.....	95,480	.....	125,968	.....	30,488
Marble and stone manufactures	.....	236,255	.....	254,356	.....	18,101
Matches	.....	153,680	.....	147,770	5,910	.....
Mathematical, philosophical, and optical instruments	.....	47,744	.....	72,851	.....	25,107
Musical instruments:						
Organs, melodeons, &c	.....	532,949	.....	363,132	169,817	.....
Piano-fortes	.....	276,594	.....	261,623	14,971	.....
All other	.....	6,390	.....	4,232	2,158	.....
Naval stores:						
Rosin and turpentine ..... bbls..	824,256	2,188,623	937,527	2,774,419	.....	585,796
Tar and pitch ..... bbls..	69,138	164,647	54,905	127,206	37,441	.....
Oil-cake ..... lbs..	287,119,800	5,774,585	247,016,095	5,138,300	636,285	.....
Oils: Mineral, crude, (including all natural oils, without regard to gravity) ..... galls..	20,590,397	2,220,268	14,718,114	1,406,018	814,250	.....
Mineral, refined or manufactured—						
Napthas, benzine, gasoline, &c	14,780,236	1,442,811	11,758,940	1,141,440	301,371	.....
Illuminating ..... galls..	204,814,673	28,755,638	191,551,933	27,030,361	1,725,277	.....
Lubricating, (heavy paraffine, &c) ..... galls..	963,442	303,863	1,173,473	313,646	.....	9,783
Residuum, (tar, pitch, and all other from which the light bodies have been distilled) ..... bbls..	61,462	193,206	65,544	187,103	6,103	.....
Animal—						
Lard ..... galls..	146,323	149,156	146,594	147,384	1,772	.....
Neat's-foot, and other animal ..... galls..	22,631	24,498	12,136	12,515	11,983	.....
Sperm ..... galls..	892,762	1,366,246	491,130	847,014	519,232	.....
Whale and other fish ..... galls..	1,067,515	436,072	895,907	413,411	22,661	.....
Vegetable—						
Cotton-seed ..... galls..	281,054	146,135	417,387	216,640	.....	70,505
Linseed ..... galls..	30,331	23,770	32,370	30,689	.....	6,919
Volatile or essential	.....	248,270	.....	217,576	30,694	.....
Ordnance stores:						
Cannon	.....	24,050	.....	45,929	.....	21,879
Cannon and gun-carriages and accouterments	.....	10,270	.....	7,862	2,408	.....
Cartridges and fuses	.....	549,859	.....	735,983	.....	186,124
Gunpowder ..... lbs..	375,673	67,887	399,316	66,962	925	.....
Shot and shell ..... lbs..	1,914,036	510,823	34,693	3,371	507,452	.....
Ore, argentiferous, (or silver-bearing) ..... owt..	9,894	131,211	20,050	359,173	.....	227,962
Paints and painters' colors	.....	179,882	.....	128,301	51,581	.....
Paintings and engravings	.....	296,631	.....	230,168	66,463	.....
Paper and stationery	.....	705,176	.....	740,258	54,918	.....

Condensed milk			118,549		123,565		5,016
Eggs	doz.	29,633	8,300	34,119	8,743		443
Fish, dried or smoked	cwt.	175,528	900,306	129,752	710,121	190,185	
Fish, fresh			80,879		69,448	11,431	
Fish, pickled	bbls.	54,291	417,281	51,025	359,669	57,612	
Fish, other cured			2,102,522		1,855,550	246,972	
Lard	lbs.	168,405,839	22,429,485	166,869,393	22,900,522		471,037
Meats, preserved			998,052		735,112	262,940	
Oysters			214,196		170,277	43,919	
Pickles and sauces			19,086		18,865	221	
Pork	lbs.	54,195,118	5,744,022	56,152,331	5,671,495	72,527	
Onions	bush.	61,816	54,015	47,695	51,259	2,756	
Potatoes	bush.	704,379	431,443	609,642	522,182		90,739
Other vegetables			119,386		137,366		17,980
Vegetables, prepared or preserved			13,886		32,059		18,173
Quicksilver	lbs.	2,711,584	1,740,293	986,469	1,075,796	664,497	
Rags: Cotton and linen	lbs.	78,817	3,675	548,453	22,667		18,992
Woolen	lbs.	313,984	26,374	732,590	63,358		36,984
Rice	lbs.	439,991	30,918	277,337	19,831	11,087	
Salt	bush.	51,014	18,378	47,094	16,273	2,105	
Scales and balances			154,931		144,690	10,241	
Seeds:							
Cotton	lbs.	5,164,546	69,605	5,316,113	63,128	6,477	
Flaxseed or linseed	bush.	98	257	43	137	120	
Clover, timothy, garden, and all other			1,348,750		1,227,750	121,000	
Sewing-machines, and parts of			1,700,798		1,797,929		97,131
Soap: Perfumed, and all toilet			11,007		16,233		5,226
Other	lbs.	10,057,478	673,732	10,167,655	677,258		3,526
Spermaceti	lbs.	141,157	35,915	238,641	61,725		25,810
Spirits, distilled:							
From grain	galls.	130,381	93,666	130,460	140,519		46,853
From molasses	galls.	1,088,133	457,259	414,564	210,169	247,090	
From other materials	galls.	264	766	219	666	100	
Spirits of turpentine	galls.	5,178,934	1,672,068	5,599,624	1,924,544		252,476
Starch	lbs.	9,685,552	524,956	7,382,862	442,682	82,274	
Steam and other fire engines and apparatus			19,854		21,294		1,440
Sugar and molasses:							
Sugar, brown	lbs.	22,714	2,354	362,552	31,111		28,757
Sugar, refined	lbs.	51,840,977	5,552,587	23,789,836	2,585,382	2,967,205	
Molasses	galls.	4,408,412	1,158,585	3,575,980	1,135,995	22,590	
Candy and confectionery			32,245		41,029		8,784
Tallow	lbs.	72,432,775	6,734,378	65,461,619	5,692,203	1,042,175	
Tin, and manufactures of			48,144		48,194		50

DOMESTIC EXPORTS—Continued.

Commodities.	Year ended June 30, 1876.		Year ended June 30, 1875.		1876 compared with 1875.	
	Quantity.	Value.	Quantity.	Value.	Increase.	Decrease.
Tobacco, and manufactures of:						
Leaf.....lbs..	218,310,265	$22,737,383	223,901,913	$25,241,549	.....	$2,504,166
Cigars.....M..	707	23,407	336	17,072	$6,335	.....
Snuff.....lbs..	10,551	4,793	21,894	7,570	.....	2,777
Other manufactures.....	.....	2,804,955	.....	2,578,279	226,676	.....
Trunks and valises.....	.....	133,591	.....	113,396	20,195	.....
Umbrellas, parasols, and sun-shades.....	.....	1,972	.....	466	1,506	.....
Varnish.....galls..	36,668	54,906	58,497	80,767	.....	25,861
Vessels sold to foreigners:						
Steamers.....tons..	804	100,000	833	109,200	.....	9,200
Sailing-vessels.....tons..	7,023	165,484	8,481	275,232	.....	109,748
Vinegar.....galls..	19,325	6,133	16,345	4,756	1,377	.....
Watches, and parts of.....	.....	65,944	.....	38,183	27,761	.....
Wax.....lbs..	218,610	69,127	353,425	96,578	.....	27,451
Wearing-apparel.....	.....	579,595	.....	509,102	70,493	.....
Whalebone.....lbs..	154,500	215,327	251,572	291,165	.....	75,838
Wine.....galls..	31,915	33,483	45,039	50,308	.....	16,825
Wood, and manufactures of:						
Boards, clapboards, deals, plank, joists, and scantling .....M feet..	252,407	3,862,793	213,974	3,693,909	168,884	.....
Laths, palings, pickets, curtain-sticks, broom-handles, and bed-slats.....M..	5,675	16,501	6,777	22,535	.....	6,034
Shingles.....M..	33,636	130,847	40,628	160,925	.....	30,078
Box-shooks.....	.....	105,796	.....	471,942	.....	366,146
Other shooks, staves, and headings.....	.....	4,329,252	.....	5,239,329	.....	917,077
Hogsheads and barrels, empty .....No..	152,228	349,456	202,879	459,085	.....	109,629
All other lumber.....	.....	321,790	.....	235,984	85,806	.....
Fire-wood.....cords..	3,032	9,029	1,973	8,023	1,006	.....
Hop, hoop, telegraph, and other poles	.....	476,312	.....	556,450	.....	80,138
Logs, masts, spars, and other whole timber	.....	616,197	.....	572,801	43,396	.....
Timber, sawed and hewed .....cub. feet..	21,786,414	3,463,352	13,553,714	2,357,842	1,105,510	.....
All other timber	.....	136,553	.....	366,975	.....	228,422
Household-furniture	.....	1,574,935	.....	1,711,769	.....	136,834
Wooden-ware	.....	342,860	.....	342,815	45	.....
All other manufactures of wood, n. e. s	.....	1,565,602	.....	1,539,701	25,901	.....
Wool, and manufactures of:						
Wool, raw and fleece.....lbs..	104,768	13,845	178,034	62,754	.....	48,909
Carpets.....yards..	8,315	6,586	876	747	5,839	.....
Other manufactures of	.....	329,803	.....	153,654	176,149	.....
Zinc, and manufactures of:						
Ore or oxide.....						
Plates, sheets, pigs, or bars.....	10,178	66,259	3,963	20,659	45,600	.....

All articles not enumerated:						
All other unmanufactured articles		793, 450		752, 035	43, 415	47, 848
All other manufactured articles		1, 322, 955		1, 370, 803		
Shipped in cars and other land-vehicles		4, 390, 825		4, 642, 392		251, 567
Shipped in American vessels		160, 562, 954		145, 063, 449	15, 499, 505	
Shipped in foreign vessels		480, 002, 627		493, 388, 926		13, 386, 299
Grand total		644, 956, 406		643, 094, 767	1, 861, 639	

RECAPITULATION.

Total domestic exports, reduced to gold value		575, 620, 938		583, 141, 229		
Total foreign exports, gold value		21, 270, 035		22, 433, 624		
Total exports, gold value		596, 890, 973		605, 574, 853		
Total imports		476, 677, 871		553, 906, 153		
Balance in favor of the United States		120, 213, 102		51, 668, 700		
SPECIE AND BULLION.						
Exported, domestic		50, 038, 691		83, 857, 129		
Exported, foreign		6, 467, 611		8, 275, 013		
Total exports		56, 506, 302		92, 132, 142		
Total imports		15, 936, 681		20, 900, 717		
Excess of specie exported		40, 569, 621		71, 231, 425		

FOREIGN EXPORTS.

COMPARATIVE STATEMENT, *compiled from Monthly Returns of Collectors of Customs, showing the Declared Quantities and Values of* FOREIGN COMMODITIES EXPORTED *from the United States during the fiscal years ended June* 30, 1876, *and June* 30, 1875.

Commodities.	Year ended June 30, 1876.		Year ended June 30, 1875.		1876 compared with 1875.	
	Quantity.	Value.	Quantity.	Value.	Increase.	Decrease.
FREE OF DUTY.						
Argols ..... lbs.	.....	.....	29, 610	$5, 968	.....	$5, 968
Barks, medicinal:						
Peruvian, calisaya, Lima, &c ..... lbs.	68, 745	$13, 376	50, 708	15, 120	.....	1, 744
Barks used for tanning	.....	.....	.....	7, 851	.....	7, 851
Books, n. e. s	.....	257	.....	.....	$257	.....
Chemicals, drugs, dyes, and medicines, n. e. s	.....	252, 673	.....	253, 549	.....	876
Chloride of lime, or bleaching-powder ..... lbs.	.....	.....	26, 928	728	.....	728
Cocoa, crude, and leaves and shells of ..... lbs	368, 359	50, 854	728, 129	126, 678	.....	75, 824
Cochineal ..... lbs.	.....	.....	24, 069	12, 985	.....	12, 985
Coffee ..... lbs.	8, 884, 457	1, 625, 972	6, 834, 014	1, 280, 154	344, 778	.....
Cotton, raw ..... lbs.	224, 497	37, 322	433, 041	87, 260	.....	49, 938
Cutch or catechu, and terra-japonica or gambier ..... lbs.	8, 755	676	9, 446	751	.....	75
Dye-woods, in sticks ..... cwt.	.....	.....	.....	.....	.....	.....
Fish, not of American fisheries:	82, 360	111, 355	23, 375	34, 987	76, 368	.....
Fresh, of all kinds ..... lbs.	.....	.....	66, 728	3, 895	.....	3, 895
Herring, pickled ..... bbls.	2, 885	13, 305	2, 318	11, 576	1, 729	.....
Mackerel, pickled ..... bbls.	885	4, 515	1, 300	10, 254	.....	5, 739
All others, n. e. s	.....	39, 618	.....	133, 620	.....	94, 002
Fur-skins, undressed	.....	77, 532	.....	283, 004	.....	205, 472
Gold and silver:						
Gold bullion	.....	11, 600	.....	3, 696	7, 905	.....
Silver bullion	.....	15, 995	.....	11, 835	4, 1 0	.....
Gold coin	.....	1, 733, 693	.....	5, 433, 736	.....	3, 700, 043
Silver coin	.....	4, 706, 323	.....	2, 825, 746	1, 880, 577	.....
Guano, (except from bonded islands) ..... tons.	16	964	72	3, 039	.....	2, 075
Gums ..... lbs.	527, 000	75, 451	152, 777	21, 441	54, 010	.....
Hair, unmanufactured:						
Horse-hair, used for weaving ..... lbs.	13, 123	2, 200	.....	.....	2, 200	.....
Hair of all kinds, n. e. s ..... lbs.	61, 302	11, 695	2, 181	800	10, 895	.....
Hides and skins, other than furs	.....	54, 703	.....	160, 981	.....	106, 278
Household and personal effects and wearing-apparel, old and in use, of persons arriving from foreign countries	.....	743	.....	7, 104	.....	6, 361
India rubber and gutta-percha, crude ..... lbs.	580, 624	216, 041	733, 131	329, 239	.....	113, 198
Indigo ..... lbs.	.....	.....	16, 925	19, 299	.....	19, 299
Madder, not including the extract of			[illegible]	305	.....	305
Oils: Vegetable, fixed or expressed					[illegible]	..
Paper materials:						
Rags of cotton or linen ..... gals.	.....	.....	[illegible]	[illegible]	[illegible]	

Silk, raw ..... lbs..	3, 339	10, 360	7, 021	10, 360	3, 339	10, 360
Tea ..... lbs..	1, 726, 908	874, 574	1, 565, 595	714, 185	160, 389	.....
Tin in bars, blocks, and pigs ..... cwt..	801	19, 988	23	907	19, 081	.....
Wood, manufactured, n. e. s	.....	190, 281	.....	173, 313	16, 968	.....
All other articles	.....	190, 635	.....	159, 119	31, 516	.....
Total free of duty	.....	10, 493, 820	.....	12, 229, 503	2, 690, 498	4, 426, 181
DUTIABLE.						
Animals, living	.....	34, 131	.....	21, 145	12, 986	.....
Beer, ale, porter, and other malt liquors ..... galls..	26, 990	20, 007	50, 684	33, 859	.....	13, 852
Books, pamphlets, engravings, and other publications, n. e. s	.....	10, 091	.....	17, 505	.....	7, 414
Brass, and manufactures of	.....	4, 687	.....	2, 526	2, 161	.....
Breadstuffs, and other farinaceous food:						
Barley ..... bush..	21, 354	12, 936	.....	.....	12, 936	.....
Barley-malt ..... bush..	.....	.....	2, 008	2, 498	.....	2, 498
Bread and biscuit ..... lbs..	334	46	245	58	.....	12
Oats ..... bush..	15, 575	7, 094	.....	.....	7, 094	.....
Rice ..... lbs..	16, 610, 614	406, 553	12, 352, 330	342, 894	63, 659	.....
Rye ..... bush..	291, 048	197, 453	255, 402	193, 159	4, 294	.....
Wheat ..... bush..	1, 368, 706	1, 392, 484	280, 297	319, 935	1, 072, 549	.....
Wheat-flour ..... bbls..	10, 451	50, 803	3, 900	18, 456	32, 347	.....
Meal or flour made from oats, Indian corn, rye, and buckwheat	.....	15, 404	.....	.....	15, 404	.....
Pease, beans, and other seeds of leguminous plants ..... bush..	597, 984	456, 746	392, 816	332, 571	124, 175	.....
All other farinaceous food, and preparations of, including arrow root, pearl or hulled barley, &c	.....	58, 611	.....	35, 147	23, 464	.....
Bristles ..... lbs..	2, 056	2, 308	5, 071	5, 701	.....	3, 393
Buttons of all kinds, including button-materials partly fitted for buttons exclusively ...	.....	7, 903	.....	5, 639	2, 264	.....
Chemicals, drugs, dyes, and medicines, n. e. s	.....	144, 165	.....	257, 386	.....	113, 221
Chicory, ground or prepared, and root ..... lbs..	9, 506	352	29, 291	1, 204	.....	852
Clothing, (except when of silk, and except hosiery, &c., of cotton or wool:)						
Cut and sewed together	.....	3, 557	.....	23, 420	.....	19, 863
Articles of wear, n. e. s	.....	47, 422	.....	45, 024	2, 398	.....
Coal, bituminous ..... tons ..	370	1, 475	5	110	1, 365	.....
Copper, and manufactures of:						
Ore ..... cwt..	971	10, 513	5, 110	20, 318	.....	9, 805
Pigs, bars, ingots, old and other, unmanufactured ..... lbs..	34, 884	34, 884	23, 670	23, 670	27	.....
Manufactures of	.....	207, 119	.....	79, 432	127, 687	.....
Cordage, rope, and twine of all kinds ..... lbs..	169, 177	17, 890	401, 258	50, 641	.....	32, 751
Cotton, manufactures of:						
Bleached and unbleached ..... sq. yds..	2, 286, 609	191, 526	2, 801, 844	223, 343	.....	31, 817
Printed, painted, or colored ..... sq. yds..	4, 400, 036	456, 471	4, 619, 899	501, 265	.....	44, 794
Hosiery, shirts, and drawers	.....	24, 520	.....	26, 913	.....	2, 393
Jeans, denims, drillings, &c ..... sq. yds..	426, 552	305	429, 931	72, 927	.....	2, 722
Other manufactures of, n. e. s	.....	166, 590	.....	173, 439	.....	6, 849
Earthen, stone, and China ware	.....	12, 762	.....	17, 147	.....	4, 385
Fancy goods	.....	58, 572	.....	77, 967	.....	19, 595
Fish, not of American fisheries:						
Herring ..... bbls..	.....	.....	43	146	.....	146

FOREIGN EXPORTS.

COMPARATIVE STATEMENT, *compiled from Monthly Returns of Collectors of Customs, showing the Declared Quantities and Values of* FOREIGN COMMODITIES EXPORTED *from the United States during the fiscal years ended June* 30, 1876, *and June* 30, 1875.

Commodities.	Year ended June 30, 1876.		Year ended June 30, 1875.		1876 compared with 1875.	
	Quantity.	Value.	Quantity.	Value.	Increase.	Decrease.
FREE OF DUTY.						
Argols ..... lbs.	.....	.....	29, 610	$5, 968	.....	$5, 968
Barks, medicinal:						
Peruvian, calisaya, Lima, &c ..... lbs.	68, 745	$13, 376	50, 708	15, 120	.....	1, 744
Barks used for tanning	.....	.....	.....	7, 851	.....	7, 851
Books, n. e. s	.....	257	.....	.....	$257	.....
Chemicals, drugs, dyes, and medicines, n. e. s	.....	252, 673	.....	253, 549	.....	876
Chloride of lime, or bleaching-powder ..... lbs.	.....	.....	26, 288	728	.....	728
Cocoa, crude, and leaves and shells of ..... lbs	368, 359	50, 854	728, 129	126, 678	.....	75, 824
Cochineal ..... lbs.	.....	.....	24, 069	12, 985	.....	12, 985
Coffee ..... lbs.	8, 884, 457	1, 625, 912	6, 834, 014	1, 280, 154	344, 778	.....
Cotton, raw ..... lbs.	224, 497	37, 322	433, 041	87, 260	.....	49, 938
Cutch or catechu, and terra-japonica or gambier ..... lbs.	8, 755	676	9, 446	751	.....	75
Dye-woods, in sticks ..... cwt.	.....	.....	.....	.....	.....	.....
Fish, not of American fisheries:	82, 360	111, 355	23, 375	34, 987	76, 368	.....
Fresh, of all kinds ..... lbs.	.....	.....	66, 728	3, 895	.....	3, 895
Herring, pickled ..... bbls.	2, 885	13, 305	2, 318	11, 576	1, 729	.....
Mackerel, pickled ..... bbls.	885	4, 515	1, 300	10, 254	.....	5, 739
All others, n. e. s	.....	39, 618	.....	133, 620	.....	94, 002
Fur-skins, undressed	.....	77, 532	.....	283, 004	.....	205, 472
Gold and silver:						
Gold bullion	.....	11, 600	.....	3, 696	7, 905	.....
Silver bullion	.....	15, 995	.....	11, 835	4, 1 0	.....
Gold coin	.....	1, 733, 693	.....	5, 433, 746	.....	3, 700, 043
Silver coin	.....	4, 706, 323	.....	2, 825, 746	1, 880, 577	.....
Guano, (except from bonded islands) ..... tons.	16	984	72	3, 039	.....	2, 075
Gums ..... lbs.	527, 000	75, 451	152, 777	21, 441	54, 010	.....
Hair, unmanufactured:						
Horse-hair, used for weaving ..... lbs.	13, 123	2, 200	.....	.....	2, 200	.....
Hair of all kinds, n. e. s ..... lbs.	61, 302	11, 695	2, 181	800	10, 895	.....
Hides and skins, other than furs	.....	54, 703	.....	160, 981	.....	106, 278
Household and personal effects and wearing-apparel, old and in use, of persons arriving from foreign countries ..... lbs.	589, 024	743	.....	7, 104	.....	6, 361
India rubber and gutta-percha, crude ..... lbs.	.....	216, 041	733, 131	329, 239	.....	113, 198
Indigo ..... lbs.	.....	.....	16, 925	19, 299	.....	19, 299
Madder, not including the extract of ..... galls.	231, 982	142, 569	2, 435	305	.....	305
Oils: Vegetable, fixed or expressed	.....	.....	94, 030	62, 953	79, 616	.....
Paper materials:						
Rags of cotton or linen ..... lbs.	.....	.....	300	115	.....	11

Other manufactures of, n. e. s.		[illegible]		22,381		[illegible]
Lead, and manufactures of:						
Pigs, bars, and old ... lbs.	17,068	586	283,730	13,926		13,340
Manufactures of		65			65	
Leather, and manufactures of:						
Leather of all kinds ... lbs.	156,866	95,420	63,507	44,562	50,858	
Gloves of kid, and all other of skin or leather ... doz. pairs	3,725	24,985	2,987	16,698	7,287	
Other manufactures of		75,369		17,428	941	
Marble and stone, and manufactures of, n. e. s.		13,371		3,428	9,943	
Metals, metal-compositions, and manufactures of, n. e. s.		18,984		40,818		21,834
Musical instruments		8,437		5,352	3,085	
Oils:						
Coal and other mineral oils ... galls.			55,863	7,895		7,895
Whale and fish, not of American fisheries ... galls.	52,736	20,482	29,246	11,236	9,246	
Olive, salad ... galls.	1,209	1,980	1,626	3,054		1,074
Olive, not salad ... galls.	279	234	6,785	6,506		6,272
All other vegetable, fixed ... galls.	31,241	17,840	57,033	35,886		18,016
Volatile or essential ... lbs.	2,904	7,283	5,005	10,351		3,068
Opium, and extract of ... lbs.	106,725	465,603	132,541	939,553		473,950
Paintings, chromo-lithographs, photographs, and statuary, n. e. s.		92,395		48,312	44,083	
Paints:						
White lead ... lbs.	37,823	3,014	32,961	2,338	676	
Red led and litharge ... lbs.	2,800	162	9,452	627		465
Whiting and Paris white ... lbs.				6,060		6,060
Other paints and painters' colors		5,776			5,776	
Paper, and manufactures of:						
Printing-paper ... lbs.			16,727	1,334		1,334
Writing-paper ... lbs.		396		646		250
Paper-hangings and other paper		53		1,558		1,505
Papier-maché, and other manufactures of paper, n. e. s., including parchment		14,739		4,454	10,285	
Perfumery and cosmetics		2,334		8,684		6,350
Potatoes ... bush.	2,262	930	5,368	2,510		1,580
Precious stones		79,631		185,231		105,600
Provisions, (meats, poultry, lard, butter, cheese, &c.,) not including vegetables		120,618		85,828	34,790	
Salt ... lbs.	5,771,849	7,993	6,805,795	17,579		9,586
Saltpeter, (nitrate of potash) ... lbs.	321,576	13,249	178,827	8,139	5,110	
Seeds:						
Flaxseed or linseed ... bush.	288	463			463	
All other, n. e. s.		169,984		20,491	149,493	
Silk, and manufactures of:						
Dress and piece goods		68,849		40,728	28,121	
Other manufactures of		189,700		232,530		42,830
Soda, and salts of:						
Bicarbonate ... lbs.	2,452	86	82,782	2,749		2,663
Carbonate, including sal-soda and soda-ash ... lbs.	94,366	1,728	216,620	2,535		807

* Including brown hollands, burlaps, canvas, coatings, crash, diaper, duck, handkerchiefs, huckabacks, lawns, paddings, and all like manufactures of which flax shall be the material of chief value.

† Except articles specified in the note to "Flax, and manufactures of."

FOREIGN EXPORTS—Continued.

Commodities.	Year ended June 30, 1876.		Year ended June 30, 1875.		1876 compared with 1875.	
	Quantity.	Value.	Quantity.	Value.	Increase.	Decrease.
Soda, and salts of—Continued.						
Caustic soda ..... lbs..	814, 226	$31, 088	472, 804	$19, 253	$11, 835	.....
Acetate, sulphate, phosphate, and all other salts of soda, n. e. s ..... lbs..	12, 501	486	46, 111	1, 351	.....	$865
Spices of all kinds; also ginger, (ground,) pepper, and mustard ..... lbs..	914, 929	121, 154	1, 232, 152	216, 029	.....	94, 875
Straw and palm-leaf, manufactures of	.....	75, 128	.....	70, 328	4, 800	.....
Sugar and molasses:						
Brown sugar ..... lbs..	12, 509, 772	521, 793	10, 330, 322	486, 359	35, 434	.....
Refined sugar ..... lbs..	121, 215	11, 888	123, 153	10, 251	1, 637	.....
Molasses ..... galls..	1, 058, 815	259, 711	648, 488	162, 676	97, 035	.....
Melado, and sirup of sugar-cane ..... lbs..	3, 145, 520	104, 963	746, 922	23, 321	81, 642	.....
Candy and confectionery ..... lbs..	4, 093	1, 046	460	95	951	.....
Sulphur, refined ..... cwt..	.....	.....	130	344	.....	344
Tin, and manufactures of:						
In plates ..... cwt..	4, 930	32, 932	4, 734	37, 349	.....	4, 417
Other manufactures of	.....	4, 265	.....	3, 500	765	.....
Tobacco, and manufactures of;						
Leaf ..... lbs..	742, 698	228, 937	870, 215	289, 146	.....	60, 209
Cigars ..... lbs..	61, 702	168, 391	110, 159	258, 132	.....	89, 741
Other manufactures of	.....	30, 950	.....	11, 043	19, 907	.....
Watches, and watch movements and materials	.....	3, 141	.....	150	2, 991	.....
Wines, spirits, and cordials:						
Spirits and cordials, in casks ..... pf. galls..	78, 415	61, 417	90, 646	75, 574	.....	14, 157
Spirits and cordials, in bottles ..... doz..	4, 318	16, 317	9, 643	30, 232	.....	13, 915
Wine, in casks ..... galls..	102, 782	47, 087	84, 906	48, 209	.....	1, 122
Wine, in bottles ..... doz..	8, 237	44, 523	7, 174	29, 548	14, 975	.....
Wood, and manufactures of:						
Cabinet-ware, house-furniture, and all manufactures of wood, n. e. s	.....	68, 382	.....	56, 898	11, 484	.....
Boards, deals, plank, joists, and scantling ..... M feet..	24, 370	244, 758	24, 168	293, 380	.....	49, 622
Shingles ..... M..	210	420	267	534	.....	114
Timber, sawed or hewn, wholly or in part	.....	5, 023	.....	58, 000	.....	52, 977
Other lumber	.....	26, 873	.....	80, 908	.....	54, 035
Wool, sheep's, and hair of the alpaca, goat, and other like animals, and manufactures of:						
Unmanufactured ..... lbs..	1, 518, 426	318, 478	3, 567, 627	691, 821	.....	373, 343
Cloths and cassimeres ..... lbs..	81, 654	58, 860	.....	64, 009	.....	5, 249
Woolen rags, shoddy, mungo, waste, and flocks	.....	7, 424	64, 516	3, 305	4, 119	.....
Shawls	.....	42, 477	.....	59, 720	.....	17, 243
Blankets ..... sq. yards..	2, 455	12, 062	.....	7, 351	4, 711	.....
Carpets ..... sq. yards..	1, 398, 741	1, 654	5, 273	5, 691	.....	4, 037
Dress-goods	.....	280, 079	585, 766	136, 622	143, 457	.....
Hosiery, shirts, and drawers	.....	1, 230	.....	2, 406	.....	1, 236
Other manufactures of, n. e. s	.....	197, 870	.....	114, 079	83, 791	.....

Total dutiable			10,776,215		10,204,121	572,094	2,863,241	2,291,147
Total free of duty			10,493,820		12,229,503			1,735,683
Total			21,270,035		22,433,624			1,163,540
From warehouse			10,211,633		9,678,095	533,538		
Not from warehouse			11,058,402		12,735,599			1,697,197
Exported in cars and other land vehicles			1,933,662		2,661,984			728,322
Exported in American vessels			7,122,513		11,321,617	3,702,837		4,196,104
Exported in foreign vessels			12,212,860		8,450,023			

FOREIGN EXPORTS—Continued.

Commodities.	Year ended June 30, 1876.		Year ended June 30, 1875.		1876 compared with 1875.	
	Quantity.	Value.	Quantity.	Value.	Increase.	Decrease.
Soda, and salts of—Continued.						
Caustic soda ..... lbs..	814, 226	$31, 088	472, 804	$19, 253	$11, 835	.....
Acetate, sulphate, phosphate, and all other salts of soda, n. e. s ..... lbs..	12, 501	486	46, 111	1, 351	.....	$865
Spices of all kinds; also ginger, (ground,) pepper, and mustard ..... lbs..	914, 929	121, 154	1, 232, 152	216, 029	.....	94, 875
Straw and palm-leaf, manufactures of	.....	75, 128	.....	70, 328	4, 800	.....
Sugar and molasses:						
Brown sugar ..... lbs..	12, 599, 772	521, 793	10, 330, 322	486, 359	35, 434	.....
Refined sugar ..... lbs..	121, 215	11, 888	123, 153	10, 251	1, 637	.....
Molasses ..... galls..	1, 058, 815	259, 711	648, 488	162, 676	97, 035	.....
Melado, and sirup of sugar-cane ..... lbs..	3, 145, 520	104, 963	746, 922	23, 321	81, 642	.....
Candy and confectionery ..... lbs..	4, 093	1, 046	460	95	951	.....
Sulphur, refined ..... cwt..	.....	.....	130	344	.....	344
Tin, and manufactures of:						
In plates ..... cwt..	4, 930	32, 932	4, 734	37, 349	.....	4, 417
Other manufactures of	.....	4, 265	.....	3, 500	765	.....
Tobacco, and manufactures of;						
Leaf ..... lbs..	742, 698	228, 937	870, 215	289, 146	.....	60, 209
Cigars ..... lbs..	61, 702	168, 391	110, 159	258, 132	.....	89, 741
Other manufactures of	.....	30, 950	.....	11, 043	19, 907	.....
Watches, and watch movements and materials	.....	3, 141	.....	150	2, 991	.....
Wines, spirits, and cordials:						
Spirits and cordials, in casks ..... pf. galls..	78, 415	61, 417	90, 646	75, 574	.....	14, 157
Spirits and cordials, in bottles ..... doz..	4, 318	16, 317	9, 643	30, 232	.....	13, 915
Wine, in casks ..... galls..	102, 782	47, 087	84, 906	48, 209	.....	1, 122
Wine, in bottles ..... doz..	8, 237	44, 523	7, 174	29, 548	14, 975	.....
Wood, and manufactures of:						
Cabinet-ware, house-furniture, and all manufactures of wood, n. e. s	.....	68, 382	.....	56, 898	11, 484	.....
Boards, deals, plank, joists, and scantling ..... M feet..	24, 370	244, 758	24, 168	293, 380	.....	49, 622
Shingles ..... M..	210	420	267	534	.....	114
Timber, sawed or hewn, wholly or in part	.....	5, 023	.....	58, 000	.....	52, 977
Other lumber	.....	26, 873	.....	80, 908	.....	54, 035
Wool, sheep's, and hair of the alpaca, goat, and other like animals, and manufactures of:						
Unmanufactured ..... lbs..	1, 518, 426	318, 478	3, 567, 627	691, 821	.....	373, 343
Cloths and cassimeres	.....	58, 860	.....	64, 099	.....	5, 239
Woolen rags, shoddy, mungo, waste, and flocks ..... lbs..	81, 654	7, 424	64, 516	3, 305	4, 119	.....
Shawls	.....	42, 477	.....	59, 720	.....	17, 243
Blankets	.....	12, 062	.....	7, 351	4, 711	.....
Carpets ..... sq. yards..	2, 455	1, 654	5, 273	5, 691	.....	4, 037
Dress-goods ..... sq. yards..	1, 336, 741	280, 079	585, 766	136, 632	143, 457	.....
Hosiery, shirts, and drawers	.....	1, 230	.....	2, 466	.....	1, 236
Other manufactures of, n. e. s	.....	197, 870	.....	114, 079	83, 791	.....

REPORT OF THE COMMISSIONER OF INDIAN AFFAIRS.

DEPARTMENT OF THE INTERIOR,
Washington, October 10, 1876.

SIR: In compliance with request contained in your letter of the 29th ultimo, I have the honor to transmit herewith a copy of letter of this date from the Commissioner of Indian Affairs, with accompanying statement of the liabilities of the United States to Indian tribes under treaty stipulations.

Very respectfully, your obedient servant,

CHAS. T. GORHAM,
Acting Secretary.

The honorable the SECRETARY OF THE TREASURY.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, October 10, 1876.

SIR: In accordance with the request contained in letter of the honorable the Secretary of the Treasury, referred by the Department on the 2nd instant, I have the honor to inclose herewith a statement showing the liabilities of the United States to Indian tribes under treaty stipulations.

Very respectfully, your obedient servant,

S. A. GALPIN,
Acting Commissioner.

The honorable the SECRETARY OF THE INTERIOR.

DEPARTMENT OF THE INTERIOR,
Washington, October 10, 1876.

SIR: In compliance with request contained in your letter of the 29th ultimo, I have the honor to transmit herewith a copy of letter of this date from the Commissioner of Indian Affairs, with accompanying statement of the liabilities of the United States to Indian tribes under treaty stipulations.

Very respectfully, your obedient servant,

CHAS. T. GORHAM,
Acting Secretary.

The honorable the SECRETARY OF THE TREASURY.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, October 10, 1876.

SIR: In accordance with the request contained in letter of the honorable the Secretary of the Treasury, referred by the Department on the 2nd instant, I have the honor to inclose herewith a statement showing the liabilities of the United States to Indian tribes under treaty stipulations.

Very respectfully, your obedient servant,

S. A. GALPIN,
Acting Commissioner.

The honorable the SECRETARY OF THE INTERIOR.

Statement showing the present liabilities of the United States to Indian tribes under treaty stipulations.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities, incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article treaty of October 21, 1867.	Twenty-one installments, unappropriated, at $30,000 each.	Vol. 15, p. 584, § 10	.....	$630,000 00	.....	.....
Do.....	Purchase of clothing	Tenth article treaty of October 21, 1867.	....do	$26,000 00	.....	.....	.....
Do.....	Pay of carpenter, farmer, blacksmith, miller, and engineer.	Fourteenth article treaty of October 21, 1867.	Vol. 15, p. 585, § 14	5,200 00	.....	.....	.....
Do.....	Pay of physician and teacher	.....do	... do	2,500 00	.....	.....	.....
Do.....	Three installments, for seed and agricultural implements.	Three installments, of $2,500 each, due.	Vol. 15, p. 583, § 8	.....	7,500 00	.....	.....
Do.....	Pay of a second blacksmith, iron and steel	Eighth article treaty of October 21, 1867.	Vol. 15, p. 584, § 8	2,000 00	.....	.....	.....
Arickarees, Gros Ventres, and Mandans.	Amount to be expended in such goods, &c., as the President may from time to time determine.	Seventh article treaty of July 27, 1866.	Treaty not published.	75,000 00	.....	.....	.....
Assinaboines	.....do	.... do	....do	30,000 00	.....	.....	.....
Blackfeet, Bloods, and Piegans.	..... do	Eighth article treaty of September 1, 1868.	....do	50,000 00	.....	.....	.....
Cheyennes and Arapahoes.	Thirty installments, provided to be expended under tenth article treaty of October 28, 1867.	Twenty-one installments, unappropriated, at $20,000 each.	Vol. 15, p. 596, § 10	.....	420,000 00	.....	.....
Do.....	Purchase of clothing, same article	.....	....do	14,500 00	.....	.....	.....
Do.....	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	.....	Vol. 15, p. 597, § 13	7,700 00	.....	.....	.....
Do.....	Three installments, for the purchase of seeds and of agricultural implements.	Three installments, of $2,500 each, due.	Vol. 15, p. 595, § 8	.....	7,500 00	.....	.....
Do.....	Pay of second blacksmith, iron and steel...	.....	Vol. 15, p. 597, § 8	2,000 00	.....	.....	.....
Chickasaws	Permanent annuity in goods	.....	Vol. 1, p. 619	.....	.....	$3,000 00	.....
Chippewas, Boise Forte band.	Twenty installments, for blacksmith, assistants, iron, tools, &c.	Nine installments, at $1,500 each, unappropriated.	Vol. 14, p. 766, § 3	.....	13,500 00	.....	.....
Do.....	Twenty installments, for schools, instructing Indians in farming, and for the purchase of seeds, tools, &c.	Nine installments, at $1,600 each, unappropriated.	....do	.....	14,400 00	.....	.....

Chippewas of the Mississipp'.	Ten installments in money, at $20,000 each, third article treaty of February 22, 1855, and third article treaty of May 7, 1864.	Eight installments, of $20,000 each, due.	Vol. 10, p. 1168, § 3	.....	.....	.....	.....
Do.....	Ten installments, for support of schools, in promoting the progress of the people in agriculture, and assisting them in becoming self-sustaining, support of a physician and purchase of medicines.	One installment to be appropriated, of $11,500.	Vol. 16, p. 719, § 3	.....	11,500 00	.....	.....
Do.....	Forty-six installments, to be paid to the chiefs of the Mississippi Indians.	Sixteen installments, of $1,000 each, due.	Vol. 9, p. 904, § 3..	.....	16,000 00	.....	.....
Chippewas, Pillagers, and Lake Winnebagoshish band.	Forty installments: in money, $ 0,666 66; goods, $8,000, and for purposes of utility, $4,000.	Eighteen installments, of $22,666.66 each, due.	Vol. 10, p. 1168, § 3; vol. 13, p. 694, § 3.	.....	407,099 88	.....	.....
Do.....	Ten installments, for purposes of education, per third article treaty of May 7, 1864.	Eight installments, of $3,000 each, due.	Vol. 13, p. 694, § 3	.....	24,000 00	.....	.....
Chippewas of Red Lake and Pembina tribes of Chippewas.	$10,000 as annuity, to be paid *per capita* to the Red Lake band, and $5,000 to the Pembina band, during the pleasure of the President.	.....	Vol. 13, p. 668, § 3.	15,000 00	.....	.....	.....
Do.....	Fifteen installments, of $12,000 each, for the purpose of supplying them with gilling-twine, cotton-maitre, linsey, blankets, &c.	Estimated, Red Lake band, $8,000, and Pembina band, $4,000; two installments, each, due.	Vol. 13, p. 689, § 3	.....	24,000 00	.....	.....
Do.....	Fifteen installments, to pay one blacksmith, physician, miller, farmer, $3,900; iron and steel and other articles, $1,500; carpentering, &c., $1,000.	Two installments, at $6,400 each, due.	Vol. 13, p. 690, § 4.	.....	12,800 00	.....	.....
Choctaws	Permanent annuities	Second article treaty of November 16, 1805, $3,000; thirteenth article treaty of October 18, 1820, $600; second article treaty of January 20, 1825, $6,000.	Vol. 7, p. 99, § 2; vol. 11, p. 614, § 13; vol. 7, p. 213, § 13.	.....	.....	9,600 00	.....
Do.....	Provisions for smiths, &c	Sixth article treaty of October 18, 1820; ninth article treaty of January 20, 1825.	Vol. 7, p. 212, § 6; vol. 7, p. 236, § 9.	.....	.....	920 00	.....
Do.....	Interest on $390,257.92, articles ten and thirteen treaty of January 22, 1855.	.....	Vol. 7, p. 236, § 9; vol. 11, p. 614, § 13	.....	.....	19,512 89	390,257 92
Confederated tribes and bands in Middle Oregon.	Five installments, for beneficial purposes, under direction of the President, treaty of June 25, 1855.	Three installments, of $2,000 each, due.	Vol. 12, p. 694, § 2.	.....	6,000 00	.....	.....
Do.....	Twenty installments, for pay and subsistence of one physician, sawyer, miller, superintendent of farming, and school-teacher.	Three installments, of $5,600 each, due.	....do	.....	16,800 00	.....	.....
Do.....	Twenty installments, for salary of head chief...	Three installments, of $500 each, due	... do	.....	1,500 00	.....	.....
Creeks	Permanent annuities	Treaty of August 7, 1790	Vol. 7, p. 36, § 4..	.....	.....	I,500 00	.....
Do.....	.....do.....	Treaty of June 16, 1802	Vol. 7, p. 69, § 2..	.....	.....	3,000 00	.....
Do.....	.....do.....	Treaty of January 24, 1826.....	Vol. 7, p. 287, § 4.	.....	.....	20,000 00	490,000 00

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Creeks—Continued.	Smiths, shops, &c	Treaty of January 24, 1826	Vol. 7, p. 287, § 4	.....	.....	$1,110 00	$22,200 00
Do	Wheelwright, permanent	Treaty of January 24, 1826, and August 7, 1856.	Vol. 7, p. 287, § 4; vol. 11, p. 700, § 5.	.....	.....	600 00	12,000 00
Do	Allowance during the pleasure of the President for blacksmiths, assistants, shops and tools, iron and steel, wagonmaker, education, and assistance in agricultural operations, &c.	Treaty of February 14, 1833; and treaty of August 7, 1856.	Vol. 7, p. 419, § 5; vol. 11, p. 700, § 5.	$840 00 270 00 600 00 1,000 00 2,000 00	.....	.....	.....
Do	Interest on $200,000 held in trust, sixth article treaty August 7, 1856.	Treaty of August 7, 1856	Vol. 11, p. 700, § 6.	.....	.....	10,000 00	200,000 00
Do	Interest on $675.168, held in trust, third article treaty June 14, 1866, to be expended under the direction of the Secretary of the Interior.	Expended under the direction of the Secretary of the Interior.	Vol. 14, p. 786, § 3	.....	.....	33,758 40	675,168 00
Crows	For supplying male persons over fourteen years of age with a suit of good, substantial, woollen clothing; females over twelve years of age a flannel skirt or goods to make the same, a pair of woollen hose, calico and domestic; and boys and girls under the ages named such flannel and cotton goods as their necessities may require.	Treaty of May 7, 1868	Vol. 15, p. 651, § 9.	22,723 00	.....	.....	.....
Do	For the purchase of such articles from time to time as the necessities of the Indians may indicate to be proper.	....do	....do	10,000 00	.....	.....	.....
Do	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith	....do	....do	5,900 00	.....	.....	.....
Do	Twenty installments, for pay of teacher and for books and stationery.	Thirteen installments, of $3,000 each, due.	Vol. 15, p. 651, § 7	.....	$39,000 00	.....	.....
Do	Blacksmith, iron and steel, and for seeds and agricultural implements.	Estimated at	Vol. 15, p. 651, § 8	3,230 00	.....	.....	.....
Do	For the purchase of such beneficial objects as the condition and necessities of the Indians may require.	....do	Vol. 15, p. 652, § 9	20,000 00			

Do	Twenty installments, for agricultural schools and teachers.	Three installments, of $3,000 each, due.	Vol. 12, p. 939, § 14		9,000 00		
Do	Twenty installments, for a smith and carpenter shop and tools.	Three installments, of $500 each, due.	...do		1,500 00		
Do	Twenty installments, for blacksmith, carpenter, farmer, and physician.	Three installments, of $1,200 each, due.	...do		12,600 00		
Flatheads and other confederated tribes.	Twenty installments, for agricultural and industrial school, providing necessary furniture, books, stationery, &c., and for the employment of suitable instructors.	Three installments, of $2,100 each, due.	Vol. 12, p. 977, § 5		6,300 00		
Do	Five installments, fourth series, for beneficial objects, under the direction of the President.	Two installments, of $3,000 each, due.	Vol. 12, p. 976, § 4		6,000 00		
Do	Twenty installments, for two farmers, two millers, blacksmith, gunsmith, tinsmith, carpenter and joiner, and wagon and plow maker, $7,400, and keeping in repair blacksmith's, carpenter's, wagon and plow makers' shops, $500.	Three installments, of $7,900 each, due.	Vol. 12, p. 977, § 5		23,700 00		
Do	Twenty installments, for keeping in repair flouring and saw mill, and supplying the necessary fixtures.	Three installments, of $500 each, due.	Vol. 12, p. 977, § 5		1,500 00		
Do	Twenty installments, for pay of physician $1,400, keeping in repair hospital, and for medicine, $300.	Three installments, of $1,700 each, due.	...do		5,100 00		
Do	Twenty installments, for repairing buildings for various employés, &c.	Three installments, of $300 each, due.	...do		900 00		
Do	Twenty installments, for each of the head chiefs of the Flathead, Kootenay, and Upper Pend d'Oreille tribes, at $500 each.	Three installments, of $1,500 each, due.	...do		4,500 00		
Gros Ventres	Amount to be expended in such goods, provisions, &c., as the President may from time to time determine as necessary.	Treaty not published, (eighth article, July 13, 1868.)		35,000 00			
Iowas	Interest on $57,500, being the balance on $157,500		Vol. 10, p. 1071, § 9			2,875 00	57,500 00
Kansas	Interest on $200,000, at 5 per cent		Vol. 9, p. 842, § 2			10,000 00	200,000 00
Kickapoos	Interest on $93,581.09, at 5 per cent		Vol. 10, p. 1079, § 2			4,679 05	93,581 09
Klamaths and Modocs.	Five installments of $3,000, third series, to be expended under the direction of the President.	Four installments due	Vol. 16, p. 708, § 2		12,000 00		
Do	Twenty installments, for repairing saw-mill, and buildings for blacksmith, carpenter, wagon and plow maker, manual-labor school, and hospital;	Ten installments, of $1,000 each, due	...do		10,000 00		
Do	For tools and materials for saw and flour mills, carpenter's, blacksmith's, wagon and plow maker's shops, books and stationery for manual-labor school.	Nine installments, of $1,500 each, due.	...do		13,500 00		
Do	Pay of superintendent of farming, farmer, blacksmith, sawyer, carpenter, and wagon and plow maker.	Four installments, of $6,000 each, due.	Vol. 16, p. 709, § 5		24,000 00		
Do	Pay of physician, miller, and two teachers, for twenty years.	Nine installments, of $3,600 each, due.	...do		32,400 00		

Statement showing the present liabilities of the United ates to Indian tribes, &c.—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Makahs	Ten installments, being the fifth series, for beneficial objects, under the direction of the President.	Three investments, of $1,000 each, due.	Vol. 12, p. 940, § 5	.....	$3,000 00	.....	.....
Do	Twenty installments, for agricultural and industrial schools and teachers, and for smith, carpenter, farmer, and physician.	Three installments, of $7,600 each, due.	Vol. 12, p. 941, § 11	.....	22,800 00	.....	.....
Menomonees	Fifteen installments, to pay $242,686, for cession of land.	Four installments, of $16,179.06 each, due.	Vol. 10, pp. 1065 and 1067, § 5.	.....	64,716 24	.....	.....
Miamies of Kansas	Permanent provision for smith's shops and miller, &c.	Say $940 for shop and $600 for miller	Vol. 7, p. 191, § 5	.....	.....	$1,540 00	$30,800 00
Do	Twenty installments upon $150,000, third article treaty of June 5, 1854.	Three installments, of $7,500 each, due.	Vol. 10, p. 1094, § 3	.....	22,500 00	.....	.....
Do	Interest on $50,000, at the rate of 5 per cent., as per third article treaty of June 5, 1854.	.....	....do	.....	.....	2,500 00	50,000 00
Miamies of Indiana	Interest on $221,257.86, at 5 per cent. per annum	June 5, 1854	Vol. 10, p. 1099, § 4	.....	.....	11,062 89	221,257 86
Miamies of Eel River	Permanent annuities.....	Fourth article treaty of 1795; third article treaty of 1805; third article treaty of 1809.	Vol. 7, p. 51, § 4; vol. 7, p. 91, § 3.	.....	.....	1,100 00	22,000 00
Molels	Pay of teacher to manual-labor school, and subsistence of pupils, &c.	Treaty of December 21, 1855.....	Vol. 12, p. 982, § 2	$3,000 00	.....	.....	.....
Mixed Shoshones, Bannocks, and Sheepeaters.	To be expended in such goods, provisions, &c., as the President may from time to time determine as proper.	Treaty of September 24, 1868.....	.....	20,000 00	.....	.....	.....
Navajoes	Ten installments, for such articles of clothing, or raw material in lieu thereof, seeds, farming implements, &c., treaty of June 1, 1868.	Two installments, of $45,705 each, due.	Vol. 15, p. 668, § 8	.....	91,410 00	.....	.....
Do	Ten installments, for the purchase of such articles as from time to time the condition and necessities of the Indians may indicate to be proper.	Three installments, of $30,470 each, due.	....do	.....	91,410 00	.....	.....
Do	Ten installments, for pay of teachers.....	Four installments, of $2,000 each, due.	Vol. 15, p. 668, § 8	.....	8,000 00	.....	.....

	jects, at the discretion of the President.	due.				
Do	Twenty installments for two schools, &c., pay of superintendent of teaching and two teachers, superintendent of farming and two farmers, two millers, two blacksmiths, two gunsmiths, tinner, carpenter, wagon and plow-maker, keeping in repair saw and grist mills, for necessary tools, pay of physician, repairing hospital, and furnishing medicine, &c., repairing buildings for employés and the shops for blacksmith, tinsmith, gunsmith, carpenter, wagon and plow maker, providing tools therefor, and pay of head chief.	Three installments, of $17,200 each, due.	....do		51,600 00	
Do	Sixteen installments, for boarding and clothing children who attend school, providing schools, &c., with necessary furniture, purchase of wagons, teams, tools, &c.	Five installments, of $3,000 each, due.	Vol. 14, p. 649, § 4		15,000 00	
Do	Salary of two subordinate chiefs	Treaty of June 9, 1863	Vol. 14, p. 650, § 5	1,000 00		
Do	Fifteen installments, for repairs of houses, mills, shops, &c.	Five installments, of $3,500 each, due.	Vol. 14, p. 649, § 5		17,500 00	
Do	Salary of two matrons for schools, two assistant teachers, farmer, carpenter, and two millers.	Treaty of June 9, 1863	Vol. 14, p. 650, § 5	7,630 00		
Northern Cheyennes and Arapahoes.	Thirty installments, for purchase of clothing, as per sixth article treaty May 10, 1868.	Twenty-two installments, of $15,000 each, due.	Vol. 15, p. 657, § 6		330,000 00	
Do	Ten installments, to be expended by the Secretary of the Interior, for Indians roaming.	Two installments, of $18,000 each, due.	....do		36,000 00	
Do	Pay of teacher, farmer, carpenter, miller, blacksmith, engineer, and physician.	Estimated at	Vol. 15, p. 658, § 7	6,700 00		
Omahas	Fifteen installments, third series, in money or otherwise.	Six installments, of $20,000 each, due.	Vol. 10, p. 1044, §4		120,000 00	
Do	Ten installments, for support of blacksmith-shop, and supplying tools for the same.	One installment, due	....do		3(0 00	
Osages	Interest on $69,120, at 5 per cent., for educational purposes.	Resolution of the Senate to treaty, January 2, 1825.	Vol. 7, p. 242, § 6		3,456 00	69,120 00
Do	Interest on $300,000, at 5 per cent., to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.	Treaty of September 29, 1865	Vol. 14, p. 687, § 1		15,000 00	300,000 00
Ottoes and Missourias.	Fifteen installments, third series, in money or otherwise.	Six installments, of $9,000 each, due.	Vol. 10, p. 1039, §4		54,000 00	
Do	Twelve installments, last series, in money or otherwise.	Twelve installments, of $5,000 each, due.	....do		60,000 00	
Pawnees	Annuity goods, and such articles as may be necessary.	Treaty of September 24, 1857	Vol. 11, p. 729, § 2			30,000 00
Do	Support of two manual-labor schools and pay of teachers.	....do	....do	10,000 00		
Do	For iron and steel and other necessary articles for shops, and pay of two blacksmiths, one of which is to be tin and gun smith, and compensation of two strikers and apprentices.	Estimated, for iron and steel, $500; two blacksmiths, $1,200; and two strikers, $480.	....do	2,180 00		

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Pawnees.—Cont'd ..	Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of apprentices, to assist in working the mill, and keeping in repair grist and saw mill.	Estimated	Vol. 11, p. 730, § 4	$4,400 00			
Poncas	Fifteen installments, last series, to be paid to them or expended for their benefit.	Twelve installments, of $8,000 each, due.	Vol. 12, p. 997, § 2		$96,000 00		
Do	Amount to be expended during the pleasure of the President for purposes of civilization.	Treaty of March 12, 1868	Vol. 12, p. 998, § 2	10,000 00			
Pottawatomies	Permanent annuity in money	August 3, 1795	Vol. 7, p. 51, § 4			$357 80	$7,156 00
Do	do	September 30, 1809	Vol. 7, p. 114, § 3			178 90	3,578 00
Do	do	October 2, 1818	Vol. 7, p. 185, § 3			894 50	17,890 00
Do	do	September 20, 1828	Vol. 7, p. 317, § 2			715 60	14,312 00
Do	do	July 29, 1829	Vol. 7, p. 330, § 2			5,724 77	114,495 40
Do	For educational purposes, during the pleasure of the President.	September 20, 1828	Vol. 7, p. 318, § 2	5,000 00			
Do	Permanent provision for three blacksmiths and assistants, iron and steel.	October 16, 1826; September 20, 1828; July 29, 1829.	Vol. 7, p. 296, § 3; vol. 7, p. 318, § 2; vol. 7, p. 321, § 2			1,008 99	20,179 80
Do	Permanent provision for furnishing salt	July 29, 1829	Vol. 7, p. 320, § 2			156 54	3,130 80
Do	Permanent provision for payment o. money in lieu of tobacco, iron and steel.	September 20, 1828; June 5 and 17, 1846.	Vol. 7, p. 318, § 2; vol. 9, p. 855, § 10.			107 34	2,146 80
Do	For interest on $230,064.20, at 5 per cent.	June 5 and 17, 1846	Vol. 9, p. 855, § 7			11,503 21	230,064 20
Pottawatomies of Huron.	Permanent annuities	November 17, 1808	Vol. 7, p. 106, § 2			400 00	8,000 00
Quapaws	For education, smith, farmer, and smith-shop, during the pleasure of the President.	$1,000 for education, $1,660 for smith, &c.	Vol. 7, p. 425, § 3	2,660 00			
Quinnielts and Quillehutes.	$25,000, sixth series, to be expended for beneficial objects.	Three installments, of $700 each, due.	Vol. 12, p. 972, § 4		2,100 00		

River Crows	Amount to be expended in such goods, provisions, &c., under direction of the President.	July 15, 1868	Vol. 16, p. 349, § 7	30,000 00			
Sacs and Foxes of Mississippi.	Permanent annuity	Treaty of November 3, 1804	Vol. 7, p. 85, § 3			1,000 00	20,000 00
Do	Interest on $200,000, at 5 per cent	Treaty of October 21, 1837	Vol. 7, p. 541, § 2			10,000 00	200,0 0 00
Do	Interest on $800,000, at 5 per cent	Treaty of October 21, 1842	Vol. 7, p. 596, § 2			40,000 00	800,000 00
Sacs and Foxes of Missouri.	Interest on $157,400, at 5 per cent	Treaty of October 21, 1837	Vol. 7, p. 543, § 2			7,870 00	157,4 0 00
Seminoles	Interest on $500,000, eighth article of treaty of August 7, 1856.	$25,000 annual annuity	Vol. 11, p. 702, § 8			25,000 00	500,000 00
Do	Interest on $70,000, at 5 per cent	Support of schools, &c	Vol. 14, p. 757, § 3			3,500 00	70,000 00
Senecas	Permanent annuity	September 9 and 17, 1817	Vol. 7, p. 161, § 4; vol. 7, p. 179, § 4.			1,000 00	20,000 00
Do	Smith and smith-shop and miller	February 28, 1831	Vol. 7, p. 349, § 4	1,660 00			
Senecas of New York	Permanent annuities	February 19, 1841	Vol. 4, p. 442			6,000 00	120,000 00
Do	Interest on $75,000, at 5 per cent	Act of June 27, 1846	Vol. 9, p. 35, § 3			3,750 00	75,000 00
Do	Interest on $43,050, transferred from the Ontario Bank to the United States Treasury.	....do	....do			2,152 50	43,050 00
Senecas and Shawnees.	Permanent annuity	Treaty of September 17, 1818	Vol. 7, p. 119, § 4			1,000 00	20,000 00
Do	Support of smiths and smiths' shops	Treaty of July 20, 1831	Vol. 7, p. 352, § 4	1,060 00			
Shawnees	Permanent annuity for education	August 3, 1795; May 10, 1854	Vol. 7, p. 51, § 4			3,000 00	60,000 00
Do	Interest on $40,000, at 5 per cent	August 3, 1795	Vol. 10, p 1056, § 3			2,000 00	40,000 00
Shoshones, western band.	Twenty installments of $5,000 each, under the direction of the President.	Seven installments to be appropriated.	Vol. 13, p. 357, § 7		35,000 00		
Shoshones, northwestern band.	....do	....do	Vol. 13, p. 663, § 3		35,000 00		
Shoshones, Goship band.	Twenty installments of $1,000 each, under direction of the President.	....do	Vol. 13, p. 652, § 7		7,000 00		
Shoshones and Bannacks:							
Shoshones	For the purchase of clothing for men, women, and children, thirty installments.	Twenty-three installments due, estimated.	Vol. 15, p. 676, § 9	13,874 00			
Do	For the purchase of such articles as may be considered proper by the Secretary of the Interior.	Four installments due, estimated	....do	30,000 00			
Do	For pay of physician, carpenter, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	5,000 00			
Do	Blacksmith, and for iron and steel for shops	....do	Vol. 15, p. 676, § 6	2,000 00			
Bannacks	For the purchase of clothing for men, women, and children, thirty installments.	Twenty-three installments due, estimated.	Vol. 15, p. 676, § 9	6,937 00			
Do	For the purchase of such articles as may be considered necessary by the Secretary for persons roaming, &c.	Three installments due, estimated	....do	14,000 00			
Do	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	5,000 00			

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

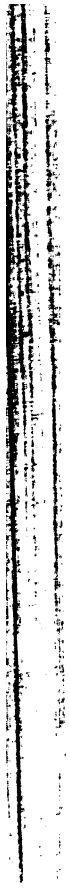
Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Six Nations of New York.	Permanent annuities in clothing, &c	Treaty, November 11, 1794	Vol. 7, p. 46, § 6			$4,500 00	$90,000 00
Sioux, Sisseton, and Wahpeton of Lake Traverse and Devil's Lake.	Amount to be expended in such goods and other articles as the President may from time to time determine, $800,000, in ten installments, per agreement February 19, 1867.	Six installments, of $80,000 each, due	Revised Treaties, § 2.		$480,000 00		
Sioux of different tribes, including Santee Sioux of Nebraska.	Purchase of clothing for men, women, and children.	Twenty-three installments, of $159,400 each, due; estimated.	Vol. 15, p. 638, § 10	$159,400 00			
Do	Blacksmith, and for iron and steel	Estimated	....do	2,000 00			
Do	For such articles as may be considered necessary by the Secretary of the Interior for persons roaming.	Twenty-three installments, of $200,000 each, due; estimated.	....do	200,000 00			
Do	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 638, § 13	10,400 00			
S'Klallams	Twenty installments, last series, on $60,000 to be expended under the direction of the Secretary of the Interior.	Three installments, of $1,600 each, due.	Vol. 12, p. 934, § 5		4,800 00		
Do	Twenty installments, for agricultural and industrial school, pay of teacher, blacksmith, carpenter, physician, and farmer.	Three installments, of $7,100 each, due.	....do		21,300 00		
Do	Smith, carpenter-shop, and tools		....do	500 00			
Tabequache band of Utes.	Pay of blacksmith	Estimated	Vol. 13, p. 675, § 10	720 00			
Tabequache, Muache, Capote, Weeminuche, Yampa, Grand River, and Uintah bands of Utes.	For iron and steel and necessary tools for blacksmith-shop.		.....do	220 00			

	tion of the Secretary of the Interior, in supplying said Indians with beef, mutton, wheat, flour, beans, &c.						
Walla Walla, Cayuse, and Umatilla tribes.	Five installments, last series, to be expended under the direction of the President.	Three installments, of $2,000 each, due.	Vol. 12, p. 946, § 2	.....	6,000 00	.....	.....
Do.....	Twenty installments, for pay of two millers, farmer, superintendent of farming operations, two teachers, physician, blacksmith, wagon and plow maker, carpenter and joiner.	Three installments, of $9,000 each, due.	Vol. 12, p. 947, § 4	.....	27,000 00	.....	.....
Do.....	Twenty installments, for mill-fixtures, tools, medicines, books, stationery, furniture, &c.	....do	.....	.....	9,000 00	.....	.....
Do.....	Twenty installments, of $1,500 each, for pay of head chiefs, three in number, at $500 each per annum.	Three installments, of $1,500 each, due	Vol. 12, p. 947, § 5	.....	4,500 00	.....	.....
Winnebagoes.....	Interest on $804,909.17, at 5 per cent. per annum.	November 1, 1837, and Senate amendment, July 17, 1862.	Vol. 7, p. 546, § 4..	.....	.....	40,245 45	804,909 17
Do.....	Interest on $78,340.41, at 5 per cent. per annum, to be expended under the direction of the Secretary of the Interior.	July 15, 1870	Vol. 16, p. 355, § 1.	.....	.....	3,917 02	78,340 41
Walpahpe tribe of Snakes.	Ten installments, second series, under the direction of the President.	Five installments, of $1,200 each, due.	Vol. 14, p. 684, § 7.	.....	6,000 00	.....	.....
Yankton tribe of Sioux.	Ten installments of $40,000 each, being second series, to be paid to them, or expended for their benefit.	Two installments, of $40,000 each, due.	Vol. 11, p. 744, § 4.	.....	80,000 00	.....	.....
Yakamas.....	Twenty installments, for beneficial objects, under the direction of the President.	Three installments, last series, of $4,000 each, due.	Vol. 12, p. 953, § 4.	.....	12,000 00	.....	.....
Do.....	Twenty installments, for two schools, one of which is to be an agricultural and industrial school, keeping the same in repair, and providing books, stationery, and furniture.	Three installments, of $500 each, due.	...do	.....	1,500 00	.....	.....
Do.....	Twenty installments, for superintendent of teaching, two teachers, superintendent of farming, two farmers, two millers, two blacksmiths, tinner, gunsmith, carpenter, and wagon and plow maker.	Three installments, of $14,600 each, due.	...do	.....	43,800 00	.....	.....
Do.....	Twenty installments, for keeping in repair hospital, and furnishing medicine, &c., pay of physician, repair of grist-mill and saw-mill, and furnishing the necessary tools.	Three installments, of $2,000 each, due.	...do	.....	6,000 00	.....	.....
Do.....	Twenty installments, for keeping in repair buildings for employés.	Three installments, of $300 each, due.	...do	.....	900 00	.....	.....

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentially necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Yakamas—Cont'd	Salary of head chief for twenty years	Three installments, of $500 each, due.	Vol. 12, p. 953, § 4	.....	$1,500 00	.....	.....
Do	Twenty installments, for keeping in repair the blacksmith's, tinsmith's, gunsmith's, carpenter's, and wagon and plow maker's shops, and furnishing tools.	Three installments, of $500 each, due.	....do	.....	1,500 00	.....	.....
Total	.....	.....	.....	$926,394 00	4,649,686 12	$361,196 85	$6,353,537 45

REPORT OF THE SUPERINTENDENT OF THE UNITED STATES COAST SURVEY.



ABSTRACT REPORT

OF THE

JPERINTENDENT UNITED STATES COAST SURVEY.

COAST SURVEY OFFICE,
October 1, 1876.

SIR: I have the honor to present the following abstract of the conts of my detailed annual report which is now in preparation, and hich as usual will give in detail the character and statistics of the ork done in each locality to which parties have been sent on the Atntic, Gulf, and Pacific coasts of the United States.

Field operations in the course of the fiscal year ending June 30, 1876, ıave included deep-sea soundings between the coast of Maine and George's Bank; development of a rock near Jeffrey's Ledge; survey of slands between Isle au Haut and Mount Desert, and of the western shore of Blue Hill Bay; soundings in Isle au Haut Bay; topography of Northern Bay near Castine, including the head of Bagaduce River, and of the Penobscot River above Bucksport; tidal observations at North Haven, Penobscot Bay, Maine; revision of sailing-directions for Coast Pilot, and views for charts between Eastport and Penobscot entrance; bservations for determining the co-efficient of refraction near Camden, e.; triangulation in New Hampshire; soundings near Fletcher's Neck, f Old Orchard Beach, and at Saco River entrance; tidal observations Boston, Mass.; determination of positions of life-saving stations ong the New England coast; soundings near Duxbury Pier Light, id Manomet Point, Mass.; research relative to deposits in Plymouth arbor; hydrography of the eastern approach to Nantucket Sound, and ar Monomoy Point, Mass., also of the southern part of Handkerchief ioal, Vineyard Sound, Massachusetts; topography of Taunton River tween Mount Hope Bay and Weir Village, Mass.; tidal observations Providence, R. I.; determination of light-house positions between annis and Greenport, N. Y.; triangulation of Connecticut River up Hartford; topography adjacent to New Haven Harbor; development Cumberland Shoal, east end of Long Island, and of the passage beeen Gull and Plum Islands; triangulation near the boundary between w York and Massachusetts; revision of sailing-directions and views harbors and landings in Long Island Sound and the Hudson River ore-line; survey of New York Harbor from the Narrows to Astoria, d from Castle Point to Bull's Ferry; physical researches and observaıs, including current observations in Hudson and East Rivers and w York Harbor; and development of Shrewsbury Rocks, coast of w Jersey; tidal observations in New York Harbor; latitude and nuth determinations at Beacon Hill, N. J., and connection of priry-station point with triangulation of New York Harbor; hydrogphy of Fire Island Inlet, New York; triangulation of south coast of

Long Island between Babylon and Far Rockaway, and topography east and west of the former, also at the eastern end of Great South Bay; tidal observations at Sandy Hook; topography of Barnegat Bay and vicinity of Tom's River; reconnaissance for triangulation in Northern New Jersey, and in the Lehigh Valley, Pennsylvania; hydrography of the Delaware River, and development of a ledge between Marcus Hook and Chester, Pa.; location of Range Light on the New Jersey side of same river above Liston's Tree, and topography of sites for others on the west side of the river near the last-named point; reconnaissance for triangulation in southeast part of Pennsylvania; physical hydrography of Norfolk Harbor and adjacent waters; tidal observations at Fortress Monroe, Va.; topography of portion of Smith's Island on the boundary between Maryland and Virginia; lines of level between Washington and Annapolis; magnetic observations at Washington; triangulation of James River, Virginia, from City Point to Richmond; and in the same State southward along the Blue Ridge, including determinations of latitude and azimuth; reconnaissance for triangulation along the Blue Ridge, south and west of Lynchburgh, Va., and in West Virginia; hydrography of Pamplico Sound, North Carolina, along the western side north to Stumpy Point; survey of Alligator River, from previous limits south to Blunt's Canal; latitude, azimuth, and magnetic observations at Sand Island, in the northern part of Pamplico Sound; hydrography of Core Sound, North Carolina; and of Winyah Bay and Georgetown Bar, including the mouths of the Pedee, Waccamaw, and Sampit Rivers; soundings near Edisto Island and at the north end of Hunting Island, South Carolina; triangulation near the boundary between South Carolina and Georgia; hydrography of Fernandina Bar, Florida; reconnaissance of Saint John's River, Florida, from Jacksonville to Lake Monroe, and triangulation and shore-line survey from Jacksonville to Mandarin Point; survey of Indian River, Florida, southward to near Cape Cañaveral; hydrography of Key Biscayne Bay, and sailing-lines for channels across Florida Reef; triangulation of Sarasota Bay, Florida, and topography of Hillsborough Bay; hydrography of coast near Sarasota Bay, and of Hillsborough Bay; detailed survey of Gulf coast of Florida from Suwanee River to Bowley's Point; hydrography of Appalachee Bay east and west of the approaches to Saint Mark's Harbor, and soundings in Saint Joseph's Bay; hydrography of the northern coast of the Gulf of Mexico between Saint Andrew's Bay and Mobile Bay; triangulation near the boundary between Northern Georgia and Alabama, and reconnaissance in the latter State to continue triangulation west of the Atlanta base-line; triangulation in Southeastern Kentucky; deep-sea soundings in eastern part and across the Gulf of Mexico, with observations on currents and for temperature and density; special survey of Cubitt's Gap and Southwest Pass, (Mississippi Delta,) with current and tidal observations; triangulation and topography of same localities; reconnaissance for survey of Barataria Bay, Louisiana; tidal observations at New Orleans; survey of Mississippi River from Oakland to Reserve plantation; and special examination of Bonnet Carré Crevasse; triangulation in Wisconsin between Prairie du Chien and Madison; soundings completed in Copano Bay, Saint Charles Bay, Aransas Pass, and Corpus Christi Pass, Texas; reconnaissance for triangulation of Laguna Madre, Texas; tidal observations completed at St. Thomas, West India Islands; reconnaissance for primary triangulation between San Diego and San Pedro, Cal.; survey of the vicinity of Santa Monica, and of the adjacent coast of California; soundings in the

icinity of Santa Rosa and San Miguel Islands; inshore hydrography near Point Dume, and survey of Santa Monica Bay; triangulation of the western part of Catalina Island; latitude and azimuth determined near Point Conception, California; triangulation across the Santa Barbara Channel to Santa Cruz Island; triangulation and topography f coast between Point Sur and Monterey Bay; tidal observations at 'ort Point, California; current observations in San Francisco Bay; hyrography of Mare Island Strait and Karquines Strait, California; reconaissance and main triangulation across the Sacramento Valley, includg the selection of the Yolo base-line; triangulations and topography f coast between Bodega Head and Fort Ross, Cal.; erection of a permanent signal on Mount Shasta, California; topography and triangulation of the coast of Oregon, above and below the Nehalem River, nd continuation of the hydrography of the Columbia River; tidal bservations at Astoria, Oregon; hydrography of Admiralty Inlet, Vashington Territory, from Duwamish Bay to Port Madison; tidal bservations at Port Townshend, Washington Territory, and at Honolu, Sandwich Islands.

In the office the work has been kept up to the field-work of the preeding season, the computations of the current, geodetic, trigonometrial, and tidal observations having been duly made, including the preparation of records and results for publication; tide-tables for the principal sea-ports of the United States for the year 1877 have been published; he drawing of seventy-seven charts has been in progress, and of this umber twenty-nine have been completed.

Twelve new copper-plate charts have been begun, one hundred and wo have received additions by engraving, and twenty-three have been nished; an aggregate of twelve thousand copies of charts has been ssued in the course of the year; and a distribution made of upward of thousand copies of the annual reports for previous years.

The preparation for publication of the second volume of the Atlantic Coast Pilot (extending from Boston Harbor to New York entrance, and ncluding the Hudson River) has been continued, and will soon be completed.

Respectfully submitted.

C. P. PATTERSON,
Superintendent United States Coast Survey.

REPORT OF THE LIGHT-HOUSE BOARD.

REPORT

OF

THE UNITED STATES LIGHT-HOUSE BOARD.

TREASURY DEPARTMENT,
OFFICE OF THE LIGHT-HOUSE BOARD,
Washington, September 1, 1876.

Hon. L. M. MORRILL,
Secretary of the Treasury:

SIR: We have the honor respectfully to submit for your information, and for that of Congress, the following report of the operations of the Light-House Establishment during the past fiscal year.

A detailed statement of the operations in each of the fourteen geographical districts into which the Light-House Establishment is divided is given under the appropriate heads. From this it will be seen that the board has efficiently maintained the aids to navigation already completed; that it has established new aids of a permanent character, pursuant to appropriations made for that purpose; that it has established others of a temporary character, as the opening of new channels, or the closing of old ones, has made it necessary, and that it has done all in its power to meet the necessities of our increasing commerce.

Since the formation of the two river districts which embrace the waters of the Mississippi, Missouri, and Ohio Rivers, the labors of the board have been considerably increased. The navigation of these rivers is of so intricate a character that steamboats were often detained for hours waiting for daylight to enable them to pass obstructions. The establishment of these lights has practically obviated this difficulty, and now boats pursue their course by night as well as by day in safety. The shifting nature of the channels rendering the establishment of permanent lights impracticable, lens-lanterns which can be readily moved from time to time, as found necessary, have been adopted. None were found in market which would show a steady light during severe storms, but after a series of experiments modifications were made, and the board now has a lantern, at very moderate cost, sufficiently powerful for river purposes and admirably adapted to the wants of the service.

During the past year the board has collected fifty small libraries, containing about forty volumes each, for use at the more isolated light-stations. It is intended that each library shall remain about six months at a place, when it will be exchanged for another. By this means the keepers will be constantly supplied with fresh and interesting reading-matter and be made more contented with the lonely life and routine duties of these distant and often inaccessible stations. The books constituting these libraries were in part contributed by private individuals, and were in part purchased from the appropriation made therefor. It is proposed to add to the number of these libraries until there shall be in circulation a reasonable supply for the establishment.

The board is displaying at the Centennial Exposition at Philadelphia specimens of the illuminating apparatus now employed, and models and drawings of light-houses of peculiar or difficult construction. Specimens of the various kinds of floating aids in actual use, including buoys of the various kinds and sizes, with their moorings, and models of light-ships lately built, are also shown. The superstructure of the light-house intended for erection at Ship John Shoal, Delaware Bay, is set up in the grounds. Fog-signals now in use, viz, the sirens, operated by steam and by hot air, and the bell, struck by machinery, are exhibited, and frequently put in operation. A detailed account of the exhibit of the board will be found in the appendix, together with a report upon the exhibits made by other nations of matters relating to their several light-house establishments.

The board had made its preparations to use mineral oil in its lights of the lower orders, and was perfecting its arrangements to introduce it into the larger lights, when it was estopped by a claim that in using the burner made in its own shops it was infringing upon a patent held by private parties. The facts, and the laws bearing upon them, are now being considered by the law-officers of the Government, and when a conclusion is reached, the board will be prepared to act vigorously in carrying out its plans.

During the past year a buoy invented by J. M. Courtenay, esq., has been brought to the notice of the board. It is of iron, and sounds a whistle by means of air compressed in the buoy by the motion of the sea. One of these buoys has been placed at the entrance to Gedney's Channel, New York Harbor, one off Fire Island, one near the Duck Rocks, coast of Maine, and one off Cape Elizabeth, coast of Maine, for trial. The reports of pilots and masters of vessels, are in their favor.

The light-ship (No. 41) for which appropriation was made by Congress is nearly completed. She has been planned and built with great care, and is fitted with every appliance to make her safe and efficient. She is to have as a fog-signal, a siren operated by an improved caloric engine, from which the best results are expected. The builder of this apparatus is so confident of its entire success that he puts it into the vessel with the understanding that, if it does not give satisfaction to the board, it will be removed free of all expense to the light-house service.

The estimated amounts that will be required for the general service of the Light-House Establishment during the coming fiscal year are as follows:

For salaries of keepers of light-houses, $594,600, being the average allowance authorized by law of $600 each for 991 light-keepers.

For expenses of light-ships, $250,000, being the amount required for maintenance and repairs of the 29 light-ships now in the service.

For expenses of buoyage, $350,000; being the amount required to keep in place and in proper order the large number of buoys now under the charge of the board, and to replace those lost and worn out during the year.

For expenses of fog-signals, $50,000. This amount is to be used for renewing, refitting, and improving fog-signals. It is the sum usually appropriated, but it may be remarked that the number and consequent expense of these aids to navigation are constantly increasing.

For inspecting lights, $5,000; required to pay expenses of inspection, and including rewards paid for information as to collisions.

For supplies of light-houses, $400,000; to purchase oil, wicks, chimneys, cleaning materials, and other annual supplies, and to meet other expenses of an incidental nature.

pairs of light-houses, $300,000. This amount is somewhat less
usual estimate, and is necessary to enable the board to prop-
duct this part of the service.
ghting and buoyage of the Mississippi, Missouri, and Ohio Rivers,
; the same amount appropriated for the present fiscal year.
ppropriations required for special works are comprised in the
g list. These estimates are based upon the wants of the country
known by petition and letters forwarded directly to the board,
gh its local officers with their favorable recommendation, and
ve been submitted which are not deemed necessary to the pres-
of life and property. A number of the works formerly recom-
still considered necessary, and which will doubtless be event-
ablished for the safety of navigation, have not been included
st, owing to the strong desire to reduce the amount of the esti-
omitted.

	Amount.
abeth light-station, Maine	$5,000 00
noals, New Hampshire	6,000 00
ns, Maine, New Hampshire, and Massachusetts	10,000 00
e day-beacon, Rhode Island	10,000 00
d Shoals light-station, Rhode Island	6,000 00
light-station, Rhode Island	30,000 00
ement of H. W. Arnold	319 00
ll light-station, Rhode Island	3,500 00
Pier light-station, New York	3,200 00
d beacon, Rhode Island	4,000 00
beacon, Connecticut	1,500 00
and depot, New York	10,000 00
on depot, Connecticut	3,000 00
Beach light-station, New Jersey	8,000 00
ight-station, New Jersey	10,000 00
lopen light-station, Delaware	8,000 00
d light-station, New Jersey	5,000 00
and Flats light-station, Delaware River	50,000 00
fourth district	1,000 00
nt Shoal light-station, Maryland	25,000 00
nd Shoal light-station, North Carolina	10,000 00
depot, Maryland	1,000 00
it-station, Georgia	50,000 00
con-light, Georgia	4,000 00
Island light-station, Georgia	7,000 00
veral light-station, Florida	12,000 00
Shoal light-station, Florida	75,000 00
ement of keepers of Dog Island and Saint Mark's light-sta-orida	970 65
Blas light-station, Florida	5,000 00
oal light-station, Louisiana	50,000 00
ement of Francis Hamilton	207 00
ement of employés at Trinity Shoal, Louisiana	2,000 00
ight-station, New York	5,000 00
light-station, Michigan	10,000 00
ac light-station, Michigan	40,000 00
n light-station, Michigan	75,000 00
uette light-station, Michigan	5,000 00
inte light-station, Illinois	5,000 00
int light-station, Wisconsin	40,000 00
e Pier light-station, Wisconsin	5,000 00
nd light-station, Wisconsin	200 00
s Rock light-station, Michigan	100,000 00
lights on the lakes	25,000 00
ception light-station, California	12,000 00
light-station, California	12 000 00
it George light-station, California	50 000 00
k beacon, California	2,300 00
der for Pacific coast	100,000 00
or Light-House *Board*	100,000 00
l amount	1,003,196 65

An estimate is submitted for building a light-house at, or in the vicinity of, American Shoal, Florida Reefs, to light the dark space between Sombrero Key and Sand Key lights. The strong and variable currents along the Florida Reef renders navigation so difficult and dangerous, that many wrecks, causing heavy losses, occur each year. The proposed light on American Shoal is one of the system adopted for the permanent and efficient lighting of this dangerous reef, and it should be erected without unnecessary delay; labor and material being unusually low, the present is a very favorable opportunity for its construction.

The need of proper accommodations in this city for the transaction of the business and the deposit of the archives of the Light-House Board has long been felt. Its offices have several times been moved from building to building, and are now so inconveniently placed in rented upper rooms, that its records are to a certain extent inaccessible, a portion being in boxes at the Treasury Department. Its laboratory is at Staten Island, N. Y., and its models, now at Philadelphia will have to be remanded to the various districts from which they were gathered. Last year it was proposed to insert in the estimates an item for the construction of such a building as would meet its wants; but, owing to the necessity of economizing in expenditures, it was omitted. The board is now of the opinion that an appropriation for this purpose should be made without unnecessary delay. Its business has vastly increased in the last twenty years; records of great value are constantly accumulating, and can be properly preserved only in a fire-proof building. It is necessary to make frequent experiments with light-house illuminants and apparatus. Such experiments, particularly those relating to illuminating materials, require a building especially adapted to the purpose. The only one now used is at Staten Island, N. Y., so far distant that the members of the board cannot give such subjects the careful study and attention which they demand. A building such as that proposed, while serving the purposes mentioned above, is also needed to accommodate the officers, employés, and records of the board, and to furnish space for storing its models, specimens of the various materials used in the service, and samples of its lamps and lenses.

During the last fiscal year but one change has been made in the membership of the Light-House Board: Rear Admiral Alexander Murray, U. S. N., has been succeeded by Commodore Geo. B. Balch, U. S. N. The other members, viz, Professor Henry, General Barnard, Colonel Poe, Captain Davis, Mr. Patterson, Commander Walker, and Major Hains, remain as at the date of the last annual report.

Aids to navigation belonging to the United States Light-House Establishment on the 1st day of July, 1876.

	Atlantic and Gulf coasts.	Pacific coast.	Lake coasts.	Western rivers.	Totals for entire coast.
First-order lights	34	11	0	.....	45
Second-order lights	25	1	2	.....	28
Third-order lights	32	4	20	.....	56
Three-and-one-half order lights	3	0	8	.....	11
Fourth-order lights	114	13	64	.....	191
Fifth-order lights	86	4	32	.....	124
Sixth-order lights	89	0	74	.....	163
Lens-lanterns	0	0	6	.....	6
Stake-lights	9	0	15	286	310
Reflector or light-ships lights	40	0	0	.....	40
Total lights	434	33	221	286	974
Steam or hot-air fog-signals	27	13	13	.....	53
Day-beacons	372	39	2	.....	413
Buoys	2,616	90	245	15	2,966
Total aids	3,449	175	481	301	4,406

List of light-houses finished and lighted between July 1, 1875, and June 30, 1876.

Name of station.	Locality.	When lighted.
Avery's Rock	On southern end of Avery's Rock, Machias Bay, Maine.	October 15, 1875.
Egg Rock	On Egg Rock, Frenchman's Bay, Maine	November 1, 1875.
Schuylkill range, beacon (front.)	On League Island, mouth of Schuylkill River, Pennsylvania.	December 15, 1875.
Schuylkill range, beacon (rear.)		
Cross-Ledge	On lower end of Cross-Ledge Shoal, Delaware Bay, east side of channel.	December 8, 1875.
Too's Marshes	On shoal off Too's Marshes, to mark entrance to York River, Virginia.	August 15, 1875.
Solomon's Lump	In Kedge's Strait, east side of Chesapeake Bay, Maryland.	September 10, 1875.
Thomas's Point Shoal	On shoal making out from Thomas's Point, west side of Chesapeake Bay, Maryland.	November 20, 1875.
Currituck Beach	On the coast of North Carolina, about midway between Cape Henry and Body's Island light-houses.	December 1, 1875.
Hunting Island	On the north end of Hunting Island, south side of entrance to Saint Helena Sound, South Carolina.	July 1, 1875.
Point aux Herbes	Lake Pontchartrain, Louisiana	August 1, 1875.
Thirty-Mile Point	On the bluff called Thirty-Mile Point, Lake Ontario, about 30 miles east of the mouth of Niagara River, State of New York.	Opening of navigation, 1876.
Cleveland Beacon, No. 2	On eastern pier-head, entrance to Cleveland harbor, Ohio.	September 1, 1875.
Harbor of Refuge, (Sand Beach.)	On angle of breakwater at Sand Beach, Lake Huron, Michigan.	October 25, 1875.
Thunder Bay River	Four hundred feet from north side of entrance to Thunder Bay River, Lake Huron, Michigan.	September 20, 1875.
White River	At the mouth of White River, east shore of Lake Michigan, 12 miles north of Muskegon light.	Opening of navigation, 1876.
Marquette Breakwater	Eighty-four feet from outer end of breakwater at Marquette, Lake Superior, Michigan.	September 1, 1875.
Ontonagon, west pier light	On west pier, about 200 feet from the outer end at Ontonagon, Lake Superior, Michigan.	September 20, 1875.
Isle Royale, (Menagerie Island.)	On Isle Royale (Menagerie Island), entrance to Siskiwit Bay, Lake Superior, Michigan.	September 20, 1875.
Yerba Buena	On southeastern extremity of Yerba Buena Island, San Francisco Bay, California.	October 1, 1875.

List of alterations in existing lights made from July 1, 1875, to June 30, 1876.

Station.	Changes made.	Date of alteration.
Shovelful Shoals light-ship, off Chatham, Mass.	Light changed from white to red	February 1, 1876.
Delaware Breakwater, entrance to Delaware Bay.	Interval of flashes increased to one minute	May 1, 1876.
Mahon's River, Delaware Bay	Light shifted to new structure 1,980 feet from old one.	October 20, 1875.
Jordan's Point, James River, Virginia.	Light placed on new structure a short distance from old one.	August 23, 1875.
York Spit, entrance to York River, Virginia.	Light raised from fifth to fourth order, with double-wick burner.	August 6, 1875.
Love Point, near Kent Island, Chesapeake Bay.	Light reduced from three and a half to fifth order.	November 15, 1875.
Dry Tortugas Harbor, Florida Keys.	Light removed to an adjacent bastion of Fort Jefferson.	April 5, 1876.
Barrataria Bay, Louisiana	Arc of visibility increased so that the light can be seen around the entire horizon.	July 31, 1875.
Ashtabula, mouth of Ashtabula River, Ohio.	Light shifted from the east pier to the outer end of west pier.	Opening of navigation, 1876.
Black River, Lake Erie, Ohio	Light shifted to the outer end of west pier	October 1, 1875.
Maumee Inner Range, Toledo, Ohio.	Lights changed from white to red	Opening of navigation, 1876.
Manistee, Michigan	Light shifted to outer end of south pier and changed to fixed red.	October 15, 1875.
Kalamazoo, Michigan	do	Opening of navigation, 1876.
Milwaukee pier, Wisconsin	Light raised from sixth to fourth order	March, 1876.
Poverty Island, Lake Michigan, Wisconsin.	Light shifted to permanent structure	August 10, 1875.

List of lights discontinued between July 1, 1875, and June 30, 1876.

Name of station.	Locality.	When discontinued.
Fog Point	On Fog Point, east side of Chesapeake Bay, Maryland.	September 10, 1875. (Superseded by Solomon's Lump light.)
Thomas's Point	On Thomas's Point, west side of Chesapeake Bay, Maryland.	November 20, 1875. (Superseded by Thomas's Point Shoal light.)
Brant Island Shoal	On southern part of Pamlico Sound, North Carolina.	May 24, 1876. (Destroyed by fire.)
Combahee Bank	On Combahee Shoal, Saint Helena Sound, South Carolina.	June 30, 1876.
West Shoal East Shoal	Entrance to Matagorda Bay, Texas	September 17, 1875. (Destroyed by a hurricane.)

OPERATIONS AND CONDITION OF THE LIGHT-HOUSE ESTABLISHMENT DURING THE YEAR.

FIRST DISTRICT.

The first district extends from the northeastern boundary of the United States (Maine) to and including Hampton Harbor, New Hampshire, and includes all aids to navigation on the coasts of Maine and New Hampshire.

Inspector.—Commander Henry F. Picking, United States Navy.

Engineer.—Lieut. Col. James C. Duane, Corps of Engineers, Brevet Brigadier-General United States Army.

In this district there are:

Light-houses	55
Light-ships	0
Fog-signals operated by steam or hot-air engines	8
Day or unlighted beacons	71
Buoys actually in position	387
Spare buoys, for relief and supply losses	166
Tender (steamer) Myrtle, for construction and repairs, also used in second district, and tender Iris, (inspector's tender)	2
Tender, (sail,) schooner Wave, for repairs, also used in second district	1

The following numbers which precede the names of stations correspond to those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1876.

LIGHT-HOUSES.

3. *Little River, west side of entrance to Little River harbor, Maine.*—The foundation for a new iron tower has been completed and the erection of a tower commenced.

4. *Avery's Rock, head of Machias Bay, Maine.*—The buildings at this station were completed and the light first exhibited October 15, 1875.

5. *Libby Island, entrance to Machias Bay, Maine.*—A new lantern and deck have been made, and are ready to send to the station.

8. *Narraguagus, west of entrance to Narraguagus Bay, Maine.*—A one-and-a-half-story frame building has been erected during the past season for the better accommodation of keepers, the old dwelling being uninhabitable from age and decay. The cost of the work was defrayed from the appropriation for "repairs and incidental expenses of light-houses." A new lantern and deck were placed on the tower and a new fog-bell established.

9. *Petit Menan, on south end of Petit Menan Island, Maine.*—An appropriation of $5,000 was made by act approved March 3, 1875, for repairs and additions to the tower and keeper's dwelling. This work, which at date of last report was commenced, has been completed. The fog-signal at this station was supplied with water from a well excavated in the rock, and as the greater part of the water in the well came from an adjacent swamp, it was impregnated with decomposed vegetable matter, and proved very injurious to the boiler. In order to procure a supply of pure water, an old stone building, 34 by 20 feet, and an addition 16 by 14 feet, formerly used as a keeper's dwelling, were roofed over and fitted with gutters and water-conductors, and two wooden tanks, each 12 feet in diameter, were placed in the cellar. The two water-sheds, 50 by 30 feet each, erected last season, are located one at each end of this building, and are fitted with water conductors and gutters leading to the cisterns in the cellar of the old house. A one-story brick engine-house, 32 by 14 feet, has been erected; it contains the duplicate fog-signal and a large wooden tank which will hold four days' supply of water. The water-sheds are 150 feet distant and the water is conveyed through pipes.

11. *Winter Harbor, west side of entrance to Winter Harbor, Maine.*—The old one-and-a-half-story frame dwelling having become decayed past repair, a new one was erected just north of the old site; it is a one-and-a-half-story frame building. The station is now in good condition.

12. *Mount Desert Rock, on Mount Desert Rock, Maine.*—The old one-and-a-half-story stone house being much out of repair, and additional accommodations necessary, a one-and-a-half-story frame dwelling has been erected south of, and near the old house. This station is now in good condition.

13. *Egg Rock, Frenchman's Bay, Maine.*—The buildings at this station which at date of last annual report were in process of construction, under the appropriation made by act approved June 23, 1874, were completed and the light exhibited for the first time on the night of the 1st of November, 1875. During a gale on the 21st of March, 1876, the sea washed over the rock, carrying away the fuel-shed and moving the bell-tower some 30 feet. The windows of the dwelling were broken in on the sea-side, and the dwelling flooded to such an extent that the oil-butts were moved from their benches.

16. *Bass Harbor Head, east side of entrance to Bass Harbor, Maine.*—A fog-bell has been established at this station during the past season, and repairs of a general nature made, placing the station in good order.

25, 26. *Matinicus Rock, off southern entrance to Penobscot Bay, Maine.*—A brick engine-house has been erected about 50 feet southwest of the southern light-tower at this station, and a duplicate fog-signal placed in it.

31. *Negro Island, entrance to Camden Harbor, Maine.*—A covered way, 50 feet long and 5½ feet wide, of wood, connecting the tower with the dwelling, has been erected, and general repairs made.

38. *Mananas, on Mananas Island, Maine; fog-signal station.*—The keeper's dwelling has been raised 18 inches, new sills and under-floors put in, and the exterior walls clapboarded and painted. A frame engine-house, 18½ by 25 feet, for a duplicate fog-signal, and a boat-slip, 50 feet in length, have been constructed. The fog-signal is an 8-inch steam-whistle. The site is too low and the sound is masked in some directions by neighboring hills. A better site cannot be had, on account of the difficulty of obtaining title. It is, therefore, proposed to replace the whistle with a hot-air trumpet, raising the mouth high enough to overcome the difficulty.

42. *Hendrick's Head, east side of the entrance to Sheepscot River, Maine.*—As the old dwelling, with a wooden light-tower on the roof, was found to be past repair, a one-and-a-half-story frame dwelling, 22 by 31 feet, and a brick light-tower, have been erected, the expense being paid from the general appropriation applicable.

44. *Seguin, off mouth of Kennebec River, Maine.*—A one-and-a-half-story frame building, 31 by 32 feet, for a keeper's residence and fog-signal house, has been erected, and a duplicate fog-signal placed in it. This work was authorized by act approved March 3, 1875, appropriating $4,000 for the purpose.

46, 47. *Cape Elizabeth, southwest side of entrance to Casco Bay, Maine.*—Three new windows have been furnished for the east dwelling, a violent hail-storm having entirely demolished the glass and sash-bars of all the windows on the north side of the house. At the fog-signal station a water-tank building of brick, 12 by 12 feet, has been erected. A duplicate siren should be established at this important station, and an appropriation of $5,000 is submitted for the purpose.

Cape Neddick, (York Nubble,) near York Harbor, Maine.—An appropriation of $15,000 having been made, the work will be taken in hand as soon as a proper site can be purchased and cession of jurisdiction obtained. Plans are now being prepared.

55. *Isles of Shoals, off Portsmouth, New Hampshire.*—The old dwelling at this station is so much decayed that it is scarcely habitable. An appropriation of $6,000 is respectfully submitted to build a new dwelling for the keeper and his assistant.

REPAIRS.

At each of the following named stations repairs and renovations, more or less extensive, have been made during the year.

1. *Saint Croix*, on Dochet's Island, Saint Croix River, Maine.

2. *West Quoddy Head*, western entrance to Passamaquoddy Bay, Maine.

6. *Moose Peak*, on Moose Peak Head, Maine.

10. *Prospect Harbor*, on Prospect Harbor Point, Glasborough, Maine.

15. *Bear Island*, entrance to Southwest Harbor, Mount Desert, Maine.
19. *Blue Hill Bay*, (formerly Eggemoggin,) east entrance to Eggemoggin Reach, Maine.
20. *Saddle-back Ledge*, Isle au Haute, Maine.
21. *Heron's Neck*, entrance to Carver's Harbor, Maine.
22. *Deer Island Thoroughfare*, west entrance to Deer Island Thoroughfare, Maine.
23. *Eagle Island*, east Penobscot Bay, Maine.
27. *Whitehead*, west side of entrance to Penobscot Bay, Maine.
28. *Owl's Head*, entrance to Rockland Harbor, Maine.
29. *Brown's Head*, west entrance to Fox Island Thoroughfare, Maine.
30. *Indian Island*, east side entrance to Rockport Harbor, Maine.
39. *Franklin Island*, entrance to George's River, Maine.
41. *Burnt Island*, entrance to Townsend's Harbor, Maine.
43. *Pond Island*, entrance to Kennebec River, Maine.
45. *Half-way Rock*, in Casco Bay, Maine.
49. *Portland Breakwater*, Portland Harbor, Maine.
50. *Wood Island*, entrance to Saco River, Maine.
51. *Goat Island*, entrance to Cape Porpoise Harbor, Maine.
52. *Boone Island*, off York Harbor, Maine.
53. *Whale's Back*, entrance to Portsmouth Harbor, New Hampshire.
54. *Portsmouth Harbor*, entrance to Portsmouth Harbor, New Hampshire.
55. *Isles of Shoals*, on White Island, off Portsmouth, New Hampshire.

LIGHT-SHIPS.

There are no light-ships in the first district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

West Quoddy Head.—Ten-inch steam-whistle.
Petit Menan.—Ten-inch steam-whistle.
Matinicus Rock.—Twelve-inch steam-whistle.
Whitehead.—Ten-inch steam-whistle.
Mananas Island.—Eight-inch steam-whistle.
Seguin.—Ten-inch steam-whistle.
Cape Elizabeth.—Second-class steam-siren.
Portland Head.—Second-class Daboll trumpet.
All in good condition.

DAY OR UNLIGHTED BEACONS.

Snow's Rock, Moose Peak Reach, Maine.—The broken spindle has been placed by a wrought-iron shaft 35 feet high surmounted by a spherical cage 4 feet in diameter. The cage and shaft are painted black.
Ship and barges, Blue Hill Bay, Maine.—The broken spindle has been placed with a wrought-iron shaft 12 inches diameter at the base, 4 inches at the top and 30 feet high. Color, red.
Drunkard's Ledge, Penobscot Bay, Maine.—A wrought-iron shaft 8 inches diameter at the base, 4 inches at the top and 35 feet high, surmounted a spherical cage of iron 4 feet in diameter, has been erected at this place. Color, black.
Dodge's Point, Penobscot Bay, Maine.—The stump of the old spindle has been removed and new wrought-iron shaft 30 feet in length, 6 inches diameter at the base and 4 inches at the top, set in its place and surmounted by a cylindrical cage of iron. Color, black.

Black Jack, Kennebec River, Maine.—A spruce stick, 12 inches diameter at the base, 6½ inches at the top, and 20 feet in height, with a cask at the top, has been erected at this place; color, black.

Stone's Rock, off York Harbor, Maine.—A wrought-iron shaft 8 inches diameter at the base, 4 inches at the top, and 35 feet high, surmounted by a spherical cage of iron, 4 feet in diameter, has been erected at this place; color, black.

BUOYAGE.

New spar-buoys have been placed to mark Cow Island Ledge and Metinic Ledge, Penobscot Bay, Maine; at Ram Island Point to mark Pott's Channel, Harpswell, Maine; Isles of Shoals, near Isles of Shoals light-house; Powder Horn Ledge, and Four Foot Rock, to mark Sheepscot River, Maine.

The heavy gales of March last did great damage to the buoyage of this district, displacing many of the buoys at different points. These were all replaced as soon as possible, and no casualty resulted from their absence.

TENDERS.

The steam-tenders Myrtle and Iris are in good condition. It is found impossible with the Iris, which alone is used for purposes of supply and inspection and for the buoyage of the district, to keep the great number of buoys on the exposed coast of Maine in as good order as is desirable, but every effort is made, and no assistance will be asked this year.

The schooner Wave is old and in poor condition, but as she is only used for carrying material for construction, and can wait for proper weather, she is still useful.

DEPOTS.

The buoy depot at Little Hog Island is completed, and is of very great advantage to the service of the district.

SECOND DISTRICT.

The second light-house district extends from Hampton Harbor, New Hampshire, to include Gooseberry Point, entrance to Buzzard's Bay, and embraces all the aids to navigation on the coast of Massachusetts.

Inspector.—Commander George H. Perkins, United States Navy, until October 1, 1875; Commander George Dewey, present inspector.

Engineer.—Lieut. Col. James C. Duane, Corps of Engineers, brevet brigadier-general, United States Army.

In this district there are—

Light-houses	62
Light-ships	10
Fog-signals operated by steam or hot-air engines	6
Day or unlighted beacons	51
Buoys actually in position	511
Spare buoys for relief and to repair losses	499
Tenders, (steam) Verbena and Daisy, inspector's tenders	2

The following numbers, which precede the names of stations, correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific coasts of the United States," issued January 1, 1876.

LIGHT-HOUSES.

56, 57. *Newburyport Harbor, entrance to Merrimac River, Massachusetts.*—An embankment of sand and thatch has been made to protect the foun-

ation of the light-house. Other repairs of a general nature have been ıade and the station is in good order.

64, 65. *Cape Ann, (Thatcher's Island,) off Cape Ann, Massachusetts.*—he boat-house has been reshingled, the boat-slip repaired, and a por-on of it rebuilt. The accommodations for the keepers being inadequate, one-and-a-half-story frame dwelling has been erected near the south ›wer. The fog-signal machinery, water-pipes, and tanks were at the ıme time repaired.

75. *Minot's Ledge.*—Nothing of note has occurred within the year, with ıe exception of the detaching and carrying away by the sea, during ıe of the severe gales of last spring, of a section of the ledge itself, eighing probably about 500 pounds. The station at present is in good ›ndition, and well cared for.

76. *Boston, north side of main entrance to Boston Harbor, Massachu-tts.*—The dwelling and planking of the wharf have been repaired. A rick building 22 feet square, to contain a fog-signal machine, has been ·ected just east of the light-tower. The fog-signal machinery has been ıt in complete repair.

82. *Race Point, on the northwesterly point of Cape Cod, Massachusetts.*—he tower at this station was originally built of rubble-stone, laid in ›mmon lime mortar. The lime disappeared, and the tower leaked, so ıat it was necessary to cover it with shingles. The shingles as well as ıe wooden stairs inside rotted, and the tower became so dilapidated ıat it was necessary to rebuild it. During the past year it has been ·placed by a new one, built of cast iron, with a lining of brick. The welling was also decayed and afforded insufficient accommodations for ıe keepers. It has been repaired and a new one-and-a-half story frame ructure built. The cost of these improvements was defrayed from the ·neral appropriation for repairs, &c., of light-houses.

89, 90, 91. *Nausett Beach, Eastham, Massachusetts.*—This station has ıree lights, and additional accommodations for the keepers were neces-ıry. An appropriation of $5,000 was made by act approved March 3, 875, for repairs and additions to towers and keepers' dwelling. At the ıte of last annual report, plans had been prepared for a new dwelling, hich has since been completed. All necessary repairs were made and ıe station put in good order.

103. *Nantucket Range Beacon, Nantucket Harbor, Massachusetts.*—The d clapboards on the exterior walls of the dwelling have been replaced ith shingles, the house has been painted, and other repairs made.

113. *East Chop, east side of entrance to Holmes' Hole Harbor, Massa-usetts.*—The light-house recently purchased at this place, is a small ›oden tower attached to the keeper's dwelling. The illuminating ap-ratus consists of three reflectors, with kerosene lamps.

115. *Nobsque Point, southeast side of entrance to Wood's Hole, Massa-usetts.*—A new cast-iron tower and a one-and-a-half story frame dwell-g has been erected at this station, the old tower and dwelling having come utterly useless. The expense of the work was defrayed from ə general appropriation for the repairs and improvement of light-uses.

REPAIRS.

At each of the following-named light-stations repairs and renovations, ıre or less extensive, have been made during the year:

58, 59. *Upper Harbor Beacons*, Newburyport Harbor, Massachusetts.

60, 61. *Ipswich*, entrance to Ipswich Harbor, Massachusetts.

66. *Eastern Point, entrance to* Gloucester Harbor, Massachusetts.

68, 69. *Baker's Island*, entrance to Salem Harbor, Massachusetts.
70. *Hospital Point*, Beverly Harbor, Massachusetts.
71. *Fort Pickering*, Salem Harbor, Massachusetts.
72. *Derby's Wharf*, Salem Harbor, Massachusetts.
73. *Marblehead*, entrance to Marblehead Harbor, Massachusetts.
74. *Egg Rock*, off Nahant, Massachusetts.
75. *Minot's Ledge*, off Cohasset, Massachusetts.
78. *Long Island Head*, Boston Harbor, Massachusetts.
79, 80. *Plymouth*, entrance to Plymouth Harbor, Massachusetts.
83. *Wood End*, on Cape Cod, Massachusetts.
84. *Long Point*, Provincetown Harbor, Massachusetts.
86. *Billingsgate Island*, entrance to Wellfleet Bay, Massachusetts.
92, 93. *Chatham*, on Cape Cod, Massachusetts.
98. *Nantucket*, Great Point, on the northeast point of Nantucket Island, Massachusetts.
101. *Gay Head*, west entrance to Vineyard Sound, Massachusetts.
102. *Brant Point*, entrance to Nantucket Harbor, Massachusetts.
106. *Bass River*, entrance to Bass River, Massachusetts.
107. *Bishop and Clerks*, in Vineyard Sound, Massachusetts.
108. *Hyannis*, Hyannis Harbor, Massachusetts.
110. *Cape Poge*, on the northeast point of Martha's Vineyard, Massachusetts.
112. *Edgartown*, entrance to Edgartown Harbor, Massachusetts.
114. *Holmes's Hole*, (west chop,) entrance to Holmes's Hole Harbor, Massachusetts.
116. *Tarpaulin Cove*, entrance to Tarpaulin Cove, Massachusetts.
118. *Cuttyhunk*, entrance to Buzzard's Bay, Massachusetts.
119. *Dumpling Rock*, in Buzzard's Bay, Massachusetts.
121. *Clark's Point*, entrance to New Bedford Harbor, Massachusetts.
123. *Ned's Point*, entrance to Mattapoisett Harbor, Massachusetts.
124. *Bird Island*, entrance to Sippican Harbor, Massachusetts.
125. *Wing's Neck*, entrance to Sandwich Harbor, Massachusetts.

LIGHT-SHIPS.

94. *Pollock Rip light ship, No.* 40.—The old Pollock Rip light-ship No. 2, was taken from the station in September last, and transferred to the fourth district, and light-ship No. 40 was placed on the station. The latter is a new and very fine vessel, provided with a steam fog-whistle. This fog-signal, though so recently put in operation, is already looked upon as an almost invaluable aid to mariners making the eastern entrance to the Sound in thick weather.

96. *Shovelful light-ship No.* 3.—This vessel was newly coppered and otherwise repaired last fall. She is at present in good condition. The color of the light shown has been changed from white to red.

97. *Handkerchief light-ship, No.* 4.—On the night of the 20th of November last, this light-ship was run into and damaged by the schooner Eleanora Van Dusen; the vessel was at once taken into New Bedford and thoroughly repaired at an expense of about $1,000, of which amount $774.53 was paid by the owners of the colliding schooner. She is now in good condition.

100. *Nantucket, South Shoals light-ship No.* 1.—This vessel was thoroughly repaired in New Bedford, at a cost of about $4,000, and replaced on her station August 14, 1875. On the 6th of January, 1876, she parted her cable during a gale; sail was made upon her, and she arrived at Tarpaulin Cove on the 9th, following. She lost an anchor and 65 fath-

oms chain, but having sustained no further damage, was at once returned to her station. When last inspected, she was in excellent condition.

109. *Cross Rip light-ship No. 5.*—This vessel was taken into Hyannis in October last, and some necessary repairs were made. She is now in good order.

111. *Succonnessett light ship No. 6.*—This vessel has remained on her station through the year; has met with no disaster, and, though very old, is still serviceable.

117. *Vineyard Sound light-ship.*—Light-ship No. 7 was stationed on the Sow and Pig's Reef, until the night of the 30th of October, 1875, when she parted her moorings during a gale, losing a mushroom anchor and 60 fathoms chain, and arriving in New Bedford on the following day. The vessel was then put in thorough repair, and has since been used as a relief. Light-ship No. 39 assigned to and placed on this station November 16, 1875, is a new vessel. She is provided with a steam fog-whistle, which renders like assistance in thick weather to mariners entering the Sound from the westward that her sister ship on the Pollock Rip Shoal affords at the eastern entrance.

118. *Hen and Chickens light-ship No. 8.*—This vessel was taken into New Bedford in October last, and repaired at a cost of about $900, the Relief No. 9 occupying the station. She was replaced on the 31st of the same month. The vessel parted her moorings on the 5th of April during a heavy gale, lost a mushroom anchor and 60 fathoms chain; but succeeded in holding on with a spare anchor, about a mile from the station, until the 7th. As she had sustained some damage to her windlass, she was taken into New Bedford, and repaired at an expense of about $300, Relief No. 9 being placed on the station. This vessel is old and worn out, probably not worth the expense of repairs necessary to make her a sea-worthy vessel.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

Cape Ann.—Twelve-inch whistle.
Boston.—First-class Dabol trumpet.
Race Point.—Twelve-inch steam-whistle.
Cape Cod.—First-class Dabol trumpet.

The usual repairs required have been made at the above-named stations, and the machinery kept in good order.

Pollock Rip and Vineyard Sound.—The fog-signals established on light-ships at these points have proved perfectly satisfactory.

DAY-BEACONS.

Abbott's Monument, entrance to Salem Harbor, Massachusetts.—A new staff and cage furnished.

Bowditch Ledge, Salem Harbor, Massachusetts.—Rebuilding.

Point Alderton, entrance Boston Harbor, Massachusetts.—The beacon at this place has been rebuilt from the third course above the flagging and fastened with iron dogs and bolts. The stones were relaid in cement-mortar and the interior of the structure made solid. Stones were placed around the flagging at the base. The beacon is 20 feet square at the base, 8 feet square at the top, and 40 feet in height. An iron spindle, 6 feet 4 inches high and 6 inches in diameter, stands on the top, and is surmounted by a wooden frustum of a cone 6 feet in diame-

ter at base, 2 feet in diameter at top, and 10 feet high, covered with tin and painted black.

North Beacon, Scituate Harbor, Massachusetts.—A spar with two rounds has been erected and painted red.

Duxbury Pier, Plymouth Harbor, Massachusetts.—The granite beacon at this place, which was pushed over by the ice, has been rebuilt; it is 13 feet square at the base, 11 feet square at top, and 19 feet 10 inches high. The loose stone in the vicinity were piled around the beacon nearly to high-water mark.

Lone Rock, Wood's Hole, Massachusetts.—The spindle on this rock has been replaced; it is an iron shaft 7 feet long by 4 inches diameter, with an octagonal pyramidal cage on the top, base up. The cage is 2 feet 6 inches high and 1 foot 7 inches diameter at the large end.

There are forty-four other day-beacons of masonry, masonry and iron, or iron alone, in this district, which require more or less attention every year, and many are carried away annually by the ice. It is suggested that an appropriation of $10,000 be made to establish and replace day-beacons on the coasts of Maine, New Hampshire, and Massachusetts.

BUOYAGE.

The buoyage of this district is in its usual good condition.

TENDERS.

Verbena.—This steamer has been in constant service during the year with the exception of some two weeks, during which time she was undergoing somewhat extensive repairs in New York, her place being supplied meanwhile by the Myrtle.

Daisy.—The work required of this steamer among the various aids to navigation in the northern part of the district has been well done, although the Daisy labors under many disadvantages on account of her small size, which makes it difficult for her to handle the large nun and can buoys, and her small carrying capacity, necessitating a large number of trips in distributing fuel, material, &c., to the stations. Her boiler is worn out, and a new one will be supplied at an early date.

DEPOTS.

Lovell's Island, Boston Harbor, Massachusetts.—A one-story frame building, for the protection and storage of buoys, has been built, the wharf repaired, and the bank-retaining wall rebuilt.

Wood's Hole buoy-depot.—The wharf at this depot was repaired in September last by having the stone foundations partly relaid, piles righted up, &c., while at the same time the pier itself was extended, providing much better facilities for storage, discharging of material, &c. The foundations of the sea-wall have also been strengthened and partly relaid.

THIRD DISTRICT.

The third district extends from Gooseberry Point, Massachusetts, to include Squam Inlet, New Jersey, and embraces all the aids to navigation on the sea and sound coasts of Rhode Island, Connecticut, and New York, Narragansett and New York Bays, Providence and Hudson Rivers, Whitehall Narrows, and Lake Champlain.

Inspector.—Commodore Stephen D. Trenchard, United States Navy

eptember 30, 1875; Captain A. C. Rhind, United States Navy, ; inspector.
neer.—Col. I. C. Woodruff, Corps of Engineers, brevet brigadier-, United States Army.
is district there are—

uses	121
ips	9
als operated by steam or hot-air engines	9
nlighted beacons	39
tually in position	415
r relief and to supply losses	601
nders for supply and for inspection, Putnam and Cactus	2
nder for engineer construction and repair, Mistletoe	1
teamer for supplying the light-houses of the Atlantic and Gulf coasts,	1
Pharos, for construction and repair	1

numbers preceding the names of stations correspond with the house Lists of the Atlantic, Gulf, and Pacific Coasts," and the ern and Northwestern Lakes of the United States," issued Jan-1876.

LIGHT-HOUSES.

Castle Hill fog-signal, entrance to Newport Harbor, Rhode Island.—gress has yet been made in securing a site for this important aid gation, as no satisfactory agreement can be made with the owners in the vicinity.
Rose Island, Narragansett Bay, Rhode Island.—This station was rably damaged by the spring gales, necessitating very general of the dwelling and tower, which have been made.
Muscle bed Shoals, Narragansett Bay, Rhode Island.—The follow-marks taken from the last annual report are repeated, viz:

ation was seriously damaged by the ice during the past winter, and the rebuild-beacon becomes a necessity. The stone pier was moved some four feet by of the ice. The light and fog-signal have been continued since the damage, ire frequent adjustment to keep the apparatus in running order. The cost ling the beacon and protecting its base with riprap is $6,000, for which an ation is recommended.

Conimicut, entrance to Providence River, Rhode Island.—About s of riprap-stone have been placed around the base of the light-ower as a protection against moving ice-fields. Slight repairs lso been made to the tower. The suggestion of last year 0,000 be appropriated for rebuilding the pier and dwelling at tion is renewed.
Bullock's Point, Providence River, Rhode Island.—The work of ng the pier and erecting a dwelling and tower at this station, he act of Congress appropriating funds therefor, was commenced st last, when the first riprap-stone was delivered. The laying ut-stone work and backing of the pier was begun this spring, and anced to within one course of completion. The framing of the g-house and tower was done by day's labor at the depot during ter and spring, and is now ready to send to the station for erec-t is believed that the dwelling may be ready for occupation be-beginning of winter.
Fuller's Rock; 142. *Sassafras Point, Providence River, Rhode* —Nothing has been done at these stations toward erecting a g-house for the use of the keeper, as it has been impracticable to ne purchase of a site.
Block Island breakwater, Rhode Island.—An appropriation of

$900 having been made by act approved July 31, 1876, for range-lights at Block Island breakwater, the work will be undertaken as soon as a title to site can be had.

147. *Watch Hill, Rhode Island, near Stonington, Connecticut.*—During the year the iron battens of the lantern have been taken out and replaced by improved brass battens, and the lantern-glass renewed. The bank or sea-wall on the east side of the station is exposed to the force of the sea and shows signs of giving way. It is recommended that it be protected by riprap at its base and for some distance out, which would break the shock of the waves. The cost of such protection would not exceed $3,500, and an estimate therefor is respectfully submitted.

155. *Race Rock, Long Island Sound, New York.*—At the close of the working season of 1875, the end of November, the work at this station had advanced to the completion of the second course of the pier and landing-wharf, which was the amount of work limited by the contract of February 17, 1872. Operations were resumed in the latter part of May of the present year, and, at the close of the month of June, the stones of the third course of the pier and landing-wharf were laid and partly grouted, but not doweled. Two-thirds of the concrete backing of this course was also laid.

167. *Falkner's Island, Long Island Sound, Connecticut.*—Lamps for burning mineral-oil have been placed at this station during the year. General painting and some needed repairs have been made.

170. *Southwest Ledge, entrance to New Haven Harbor, Connecticut.*—The operations at this station were not resumed until the beginning of the working season of 1876, during which, an additional section has been added to the iron tube to increase its height and place the superstructure, which will soon be ready for erection, beyond the risk of danger from the sea, ice-fields, &c. The tube has been filled with concrete and the cistern-walls commenced. It is hoped that the structure may be completed and lighted by the beginning of winter.

173. *Middle Ground, Stratford Shoals, Long Island Sound, New York.*—The operations at this station were pushed forward during the last season until the month of December, when the first course of the cut-stone pier and the concrete backing were completed, and several cargoes of riprap-stone delivered at the work in places where the former riprap had settled in consequence of the scouring out of the gravel-bed. This scour occurs at the stage of low water and during the prevalence of gales. The third course of the pier and thirty-four stones of the fourth course have been completed and put in place during this season. The dwelling and tower cannot be erected until next March, as it will be too late the present season to work to proper advantage.

175. *Bridgeport Harbor, Connecticut.*—During the severe storms of the winter and early spring, many of the large coping-stones surmounting the breakwater which surrounds this station were carried away. These have recently been recovered and secured upon the breakwater, and as an additional protection against their being again removed a considerable quantity of riprap-stone has been delivered at the deepest places along the base of the breakwater, where it serves to break the force of the waves.

181. *Cold Spring Harbor, north shore of Long Island, New York.*—Nothing has yet been accomplished in securing sites for range-lights, which the board decided to establish with the appropriation now available. The owners of the lands where the lights would be located are opposed to its occupation for the purpose indicated, believing that it must result

to their injury. The appropriation is not sufficient to erect a structure on the shoal called the Middle Ground.

185. *Stepping-Stones, Long Island Sound, New York.*—The operations at this station were continued during the last working season until the latter part of December; work was stopped for the winter in December, 1875, and resumed during the month of May of the present year. The pier-work is completed with the exception of the backing of concrete and the flagging for top of pier. It is expected that the station will be completed by the beginning of winter.

186. *Throgg's Neck, New York.*—Extensive repairs begun in the last fiscal year have been completed, and the station is now in excellent condition. The lens has been fitted with lamps for burning mineral-oil.

190. *Fire Island, south side of Long Island, New York.*—Repairs have been made to the illuminating apparatus at this station. The lantern has been sheathed anew and the tower cement-washed and recolored.

196. *East Beacon, Sandy Hook, New Jersey.*—The work upon the jetties for protecting the beach against the abrasion of the sea was continued through the month of October, 1875, at which time they were left in excellent condition. The expectations as to their utility have been fully realized. Some repairs required during the present season will be defrayed from existing appropriations.

197. *West Beacon, Sandy Hook, New Jersey.*—Under appropriation of March 30, 1875, a new jetty of oak logs has been built, filled with brush and stone, and extended both to the northward and to the southward. The old jetty has been repaired and strengthened and platform newly planked. A plank-walk from the west beacon to the main light has also been laid.

201. *Waackaack, Gedney's Channel range, Raritan Bay, New Jersey.*—On inspection this beacon was found to be very unsafe. The heavy sill-timber and most of the joist of the lower section were badly decayed, and repairs were therefore immediately necessary. They were commenced at once, and completed during the early part of June. The tower has been thoroughly braced by wooden truss-braces, and new sills and joist put in.

207. *Robbins' Reef, New York Harbor, New York.*—General repairs have been made at this station during the year, and a shed built for storage of oil and supplies. The lamps have been changed for burning mineral-oils.

213. *Stony Point, New York.*—The fog-bell frame or tower being much decayed has been abandoned, and the fog-bell suspended from a bracket attached to the stone tower. An improved fog-bell machine has also been placed at this station.

216. *Rondout, Hudson River, New York.*—The following remarks and recommendations contained in the last annual report are repeated, viz:

The dike on the north side of the entrance to Rondout Creek needs a light to prevent collision of passing vessels. During the construction of the dike it was lighted by the Engineer Department of the Army. Its maintenance should now devolve upon the Light-House Establishment. If the dike itself is substantial enough for the base of a frame support, it will cost but a small amount, estimated at $1,600. If the light be built on a separate foundation of piles, behind the dike, which is preferable on account of security from passing vessels, the cost will not be less than $3,200. An appropriation of the latter amount is asked to establish this light.

220. *Coxsackie, Hudson River, New York.*—The foundation of this light-house has been protected by several hundred tons of stone.

497. *Split Rock, Lake Champlain, New York.*—The dwelling-house at this station should be rebuilt.

499, 500. *Burlington Beacons, Vermont.*—During one of the violent gales of the spring, the south end of the breakwater was displaced for

some distance and partially overturned, causing considerable injury to the beacon on that end of the structure, and endangering its safety. Workmen were at once sent to the place, and after much difficulty, caused by the fields of ice, they succeeded in recovering the beacon and securing it on the uninjured portion of the breakwater.

REPAIRS.

At each of the following stations in the third light-house district, repairs more or less extensive have been made during the year.

128. *Beaver Tail*, Rhode Island.
129. *Lime Rock*, Rhode Island.
130. *Newport Harbor*, Rhode Island.
131. *Rose Island*, Rhode Island.
132. *Dutch Island*, Rhode Island.
133. *Poplar Point*, Rhode Island.
134. *Muscle-Bed Shoals*, Rhode Island.
135. *Prudence Island*, Rhode Island.
136. *Bristol Ferry*, Rhode Island.
137. *Warwick*, Rhode Island.
138. *Conimicut*, Rhode Island.
140. *Sabin's Point*, Rhode Island.
141. *Pumham Rock*, Rhode Island.
144. *Point Judith*, Rhode Island.
145. *Block Island*, Rhode Island.
147. *Watch Hill*, Rhode Island.
148. *Montauk Point*, New York.
149. *Stonington*, Connecticut.
151. *Morgan's Point*, Connecticut.
152. *North Dumpling*, Connecticut.
153. *New London*, Connecticut.
156. *Little Gull Island*, New York.
157. *Gardiner's Island*, New York.
158. *Plum Island*, New York.
159. *Long Beach Bar*, New York.
160. *Cedar Island*, New York.
161. *Saybrook*, Connecticut.
166. *Horton's Point*, New York.
167. *Falkner's Island*, Connecticut.
168. *New Haven Harbor*, Connecticut.
171. *Stratford Point*, Connecticut.
174. *Old Field Point*, New York.
175. *Bridgeport Harbor*, Connecticut.
176. *Black Rock*, Connecticut.
177. *Penfield Reef*, Connecticut.
178. *Norwalk Island*, Connecticut.
179. *Eaton's Neck*, New York.
180. *Lloyd's Harbor*, New York.
183. *Execution Rocks*, New York.
184. *Sand's Point*, New York.
186. *Throgg's Neck*, New York.
187. *North Brother Island*, New York.
189. *Great West Bay*, New York.
190. *Fire Island*, New York.
193, 194. *Highlands of Navesink*, New Jersey.
195. *Sandy Hook*, (main light.) New Jersey.

6. *East Beacon, Sandy Hook*, New Jersey.
7. *West Beacon, Sandy Hook*, New Jersey.
8. *Conover*, New Jersey.
9. *Chapel Hill*, New Jersey.
0. *Point Comfort*, New Jersey.
1. *Waackaack*, New Jersey.
2. *Elm Tree*, New York.
3. *New Dorp*, New York.
4. *Princess Bay*, New York.
6. *Fort Tompkins*, New York.
7. *Robbins' Reef*, New York.
8. *Fort Columbus*, New York.
9. *Bergen Point*, New Jersey.
1. *Passaic Light*, New Jersey.
2. *Elbow Beacon*, New Jersey.
3. *Stony Point*, New York.
4. *West Point*, New York.
6. *Rondout Point*, New York.
8. *Hudson City*, New York.
0. *Coxsackie*, New York.
1. *Stuyvesant*, New York.
2. 223. *Hudson River Beacons*, New York.
5. *Crown Point*, Lake Champlain.
6. *Barber's Point*, Lake Champlain,
8. *Juniper Island*, Lake Champlain.
9. 500. *Burlington Beacons*, Lake Champlain.
1. *Colchester Reef*, Lake Champlain.
3, 504. *Plattsburg Beacons*, Lake Champlain.
5. *Cumberland Head*, Lake Champlain.
6. *Point au Roche*, Lake Champlain.
8. *Windmill Point*, Lake Champlain.
— *Light-House Depot*, Staten Island, New York.
— *New London Buoy-Wharf and Coal Depot.*

LIGHT-SHIPS.

6. *Brenton's Reef light-ship No.* 11, *off Brenton's Reef, entrance to port Harbor, Rhode Island.*—Since the date of last report, this el has received extensive repairs, including new frame-timbers, rails, lking, sheathing, hawse-pipes, and new rigging where required, at a of $21,620.76. She has received all necessary supplies, and is now ood condition.

0. *Eel Grass Shoal light-ship No.* 25, *off Mystic, in Fisher's Island id, Connecticut.*—This vessel has had no repairs during the year; she sound, and too small for the service. If she is to be retained for considerable time, she will need repairs estimated at $6,000.

4. *Bartlett's Reef light-ship No.* 13, *off New London, Connecticut.*— vessel has had her decks caulked, and some slight repairs. She is h decayed, and if kept in service will soon need extensive repairs.

5. *Cornfield Point light-ship No.* 12, *Long Island Sound, off the mouth e Connecticut River.*—This vessel is in good condition, having been oughly repaired last year.

2. *Stratford Shoal light-ship No.* 15, *on Middle Ground, off Stratford t, Long Island Sound.*—Since the date of last report, no repairs oment have been made upon this vessel. She is in poor condition,

much decayed, and if continued in service will soon require to be practically rebuilt.

191. *Sandy Hook light-ship No.* 16, *off entrance to New York Bay.*—This vessel is in good condition.

Light-ship No. 17.—This vessel is now at the light-house depot, New London, in good condition, and ready for service.

192. *Wreck of the Scotland light-ship No.* 20, *off Sandy Hook.*—This vessel is in good serviceable condition.

Light-ship No. 23.—This vessel is now at the light-house depot, Staten Island; is in fair condition, and is used for a relief-ship.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

128. *Beaver Tail, Rhode Island.*—A first-class Daboll trumpet, operated by a 24-inch Ericsson hot-air engine, in duplicate.

144. *Point Judith, Rhode Island.*—First-class steam-siren, in duplicate. The old boiler at this station has been patched and retubed during the year, and the engine-house has also undergone repairs.

146. *Block Island, Rhode Island.*—First-class steam-siren, in duplicate. During the year the work upon the reservoir for the collecting of water for fog-signal purposes has been completed. An upright boiler, of similar construction to the one at Point Judith, has been placed at this station, and the locomotive-boiler repaired and patched. Thus the fog-signal facilities are duplicated in every part. Feed-water heaters for economizing fuel and carrying the water to the boilers in a heated state have also been put up. This station is now in excellent condition.

148. *Montauk Point, New York.*—First-class Daboll trumpet, operated by 24-inch hot-air engines, in duplicate.

153. *New London, Connecticut.*—Second-class Daboll trumpet, operated by 18-inch caloric engines, in duplicate.

156. *Little Gull Island, New York.*—Second-class steam-siren, in duplicate.

179. *Eaton's Neck, New York.*—Second-class steam-siren, in duplicate.

183. *Execution Rocks, New York.*—Third-class Daboll trumpet, operated by an 18-inch hot-air engine, in duplicate.

196. *Sandy Hook, east beacon, entrance to New York Bay, New Jersey.*—First-class steam-siren, in duplicate, and in separate houses. On the 15th of June, the northernmost of the engine-houses was entirely destroyed by fire, the siren and the iron fittings being badly damaged; materials were sent to the station and a new building, of brick, commenced. The damaged machinery was taken to the depot at Staten Island, and is being repaired and put in readiness for re-erection as soon as the new building is completed, which will be at the earliest practicable moment.

DAY OR UNLIGHTED BEACONS.

2. *South Point, Rose Island, Narragansett Bay, Rhode Island.*—Temporarily marked by an iron spindle and cage. The suggestion that an appropriation of $4,000 be made for rebuilding the granite structure, submitted in the last annual report, is renewed.

29. *Stratford, entrance to Housatonic River, Connecticut.*—A granite structure with shaft and ball. This shaft was broken and displaced; the large coping-stone in which it was driven was also wrenched out of its place and injured. To repair the beacon a new coping-block and an

iron spindle and cage will be required, which, with the necessary labor, will cost about $1,500, for which an estimate is submitted.

37. *Success Rock, near Sand's Point, Long Island, New York.*—This spindle, destroyed during the spring of 1875, has been replaced during the year after much difficulty in drilling the hole for the reception of the iron shaft in the submerged rock.

BUOYAGE.

The buoyage of this district is in good condition, the losses of buoys and appendages being much below the average of past years. The total expense for buoy-service in the district has been $67,755.09.

TENDERS.

The tenders in this district will need repairs during the coming year, which will be paid for from the general appropriations for the support of the Light-House Establishment.

DEPOTS.

Light-House Depot, Staten Island, New York.—The general work of the depot has been carried on as usual, and has been no less important than in former years. The force has been mostly employed in the manufacture of lamps, burners, and other fittings for illuminating-apparatus, tests of oil and burners, the packing, repairing, &c., of lenses, for storage or for shipment to different districts of the United States, and the reception and shipment of oil and supplies of all kinds. In the annual report of last year recommendation and estimates were made for regrading the grounds, renovating the wharves, enlarging the basin and the oil-shed; those recommendations are renewed.

New London Depot, New London, Connecticut.—The old wharf at this place is in a dilapidated condition for a distance of about 150 feet, and it is evident that extensive repairs will have to be made during the coming year. The suggestion contained in the last annual report for walling the passage-way from Bank street to the water, is renewed.

FOURTH DISTRICT.

The fourth light-house district extends from Squam Inlet, New Jersey, to and including Metomkin Inlet, Virginia. It includes the sea-coast of New Jersey below the Highlands of Navesink, the bay-coasts of New Jersey and Delaware, the sea-coasts of Delaware and Maryland, and part of the sea-coast of Virginia.

Inspector.—Commander George B. White, United States Navy.

Engineer.—Lieut. Col. W. F. Raynolds, Corps of Engineers, brevet brigadier-general, United States Army.

In this district there are—

Light-houses	32
Light-ships	4
Fog-signals operated by steam or hot-air engines	1
Day or unlighted beacons	0
Buoys actually in position	130
Spare buoys for relief and to supply losses	142
Tender (steam) for inspection, Violet	1
Tender (steam) for construction and repairs, Rose	1

The numbers preceding the names of stations correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1876.

LIGHT-HOUSES.

234. *Barnegat, sea-coast of New Jersey.*—The monthly measurements along the beach have been continued throughout the year. No changes of importance have occurred. The sand-hill to the northward still moves towards the buildings.

235. *Tucker's Beach, entrance to Little Egg Harbor, New Jersey.*—A boat and buoy house, founded on iron piles, and affording ample protection for the boat and all the buoys in store, has been built at this station. A good roadway has been built between the keeper's dwelling and the boat-house. The keeper's dwelling at this station is very old and dilapidated, containing only two rooms, with attic. As two keepers are required, the accommodations are inadequate. The suggestion contained in last annual report, for an appropriation of $8,000 for building a new dwelling and repairing the station, is renewed.

236. *Absecum, sea-coast of New Jersey.*—This structure when built was some 1,300 feet from the water. The abrasion of the beach, which has been going on almost ever since, and which has been watched carefully for a number of years, assumed during the past winter and spring a very threatening aspect. The ordinary high tides reached the lot and destroyed a portion of the fence, while an occasional tide covers a large portion of the site. After an examination by the committee on engineering of the board, it was determined to try the effect of short jetties, extending only from high to low water. Seven jetties in the immediate vicinity of the light-house, and about 150 feet apart, have been built. The effect has been an accumulation of sand between them in places to the depth of fully 2 feet. As was anticipated, the end jetties have been found much the most difficult to maintain, and they will require constant watching. The experiment so far has produced the effect contemplated, and justifies the conclusion that if carried far enough the abrasion will be retarded if not entirely prevented. The construction of a long jetty, extending to deep water, will involve an expense greater than would be required to rebuild the structure in a new locality. It is proposed to continue the experiment of using short jetties, in the hope that the present action of the water will ultimately cease. An estimate of $10,000 has been submitted for this purpose.

239. *Cape May, sea-coast of New Jersey.*—The tower and oil-rooms have been cement-washed on the inside; the iron stairway, and lantern, and and the two dwellings have been painted.

240. *Cape Henlopen, sea-coast of Delaware.*—The lantern at this station is of the old diagonal pattern. To render the light as effectual as other lights of its class, a new and improved lantern should be provided, as recommended last year, which will require an appropriation of $8,000.

241. *Cape Henlopen beacon, sea-coast of Delaware.*—Under a special appropriation for that purpose, a new brick structure has been erected near this station, and supplied with duplicate steam-siren fog-signals, affording an important additional aid to vessels entering Delaware Bay in foggy weather. A plank walk has been built from the light-house to the fog-signal house, and electric bells provided for calling assistance in case of need.

242. *Delaware breakwater, Delaware Bay.*—A new fourth-order illuminating apparatus was sent to this station in May. The increased brilliancy of the light is of great benefit to commerce.

246. *Egg Island, Delaware Bay, New Jersey.*—Four hundred and fifty rches of banking-stone have been deposited along the edge of the ırsh in front of the light-house, to protect the site from the wash of e sea. This has checked, though it has not stopped, the abrasion. ldditional ground adjoining the site should be purchased, and the ructure moved to it. For this purpose an appropriation of $5,000 is ommended.

247. *Cross Ledge Shoal, Delaware Bay, New Jersey.*—The erection of e pier of foundation was completed on the 23d of November last. A nporary wooden superstructure was at once placed upon it, and a light hibited therefrom, for the first time, on the night of December 8, at ıich time the light-ship was removed. The light is of the fourth order, ed, varied by flashes; the focal plane is as high as will be required for e permanent structure. The original estimate for this structure was 25,000, of which amount $100,000 has been appropriated; the last ap- opriation being $25,000, made by act approved July 31, 1876. This m, it is believed, will be sufficient to complete the permanent super- ucture. On examining this work in the spring, it was found that e currents had washed away a large portion of the shoal on which it ıts, making the riprap foundation fall away, and producing a large ıck in the wall of the pier itself. The only remedy was to prevent ther action of the kind, by additional riprap. About 2,000 perches ve been thrown in around the structure, and no further settling of e pier is apparent. During the present season, measures will be taken secure more firmly the small stone, under the pier, exposed by the lling away of the riprap around it.

248. *Mahon's River, Delaware Bay, Delaware.*—The new structure at is station was completed, and the light changed from the old to the w building, on the 20th of October last. The old structure has been ld at public auction, and the proceeds turned into the Treasury. The ounds around the dwelling have been graded and raised, adding eatly to the comfort of the keeper.

249. *Ship John Shoal, Delaware Bay, New Jersey.*—Toward the close last season a contract was made for placing additional riprap around is structure and covering it with coping. The riprap was delivered required, but the coping was not placed according to contract, ren- ring it of no more value as a protection against ice than the riprap. ı examining in the spring it was found that the currents produced by ıcing the structure had caused changes in the shoal deepening the ıter, especially on the west side. More riprap has been added, but, til this action ceases, additional quantities may be required from time time. On the 5th of January last bids were opened for the metal- ork of the superstructure to replace the temporary frame structure w in use, and contract made with lowest bidder; the work has been mpleted as agreed upon. The additional appropriation, made by act proved July 31, 1876, will, it is thought, be sufficient to erect the perstructure on its proper site and further secure the foundation.

250. *Cohansey, Delaware Bay, New Jersey.*—The earth bank inclosing e buildings has been raised one foot all around, the sluice put in good ler, the platform on the front of the dwelling renewed, and other pairs made, placing the station in good condition.

252, 253, 254, and 255. *Liston's Tree Ranges, Delaware.*—At the date last report the survey necessary to locate these ranges had not been ıde. It was, however, completed last season, and the points indicated two sets of ranges. One, which marked the channel in the reach ɔm Ship John Shoal *to near Reedy* Island, was located about 1½ miles

below Port Penn. The other set, marking the reach passing Baker Shoal and Reedy Island, was located on the Delaware side above Liston's Point. The purchase of a site for the front light of this last range (which is on unreclaimed swamp, of little or no value) could not be effected, as the owner of the land demanded a price that the board considered exorbitant. It was found on further examination that this range could be placed on Finn's Point, on the New Jersey side. All the title-papers have been prepared and the titles approved by the Attorney-General. The designs for the four structures have been approved, and they are now under construction. The rear lights are to be iron structures 100 and 120 feet high, with keepers' dwellings attached. It is expected that both ranges can be lighted before winter.

256. *Reedy Island, Delaware Bay, Delaware.*—Under the law providing for the erection of Liston's Tree Range light, this light is to be discontinued when Liston's Tree Range lights are exhibited.

257, 258, 259, and 260. *Bulkhead Ranges, Deep-Water Point, New Jersey, and New Castle, Delaware.*—Owing to the difficulty of obtaining sites for these ranges, and the exorbitant value placed upon the land required, the construction has been greatly delayed. The sites have now been purchased, the titles approved by the Attorney-General, and all the structures are in progress. It is hoped they will be completed before the close of the season.

262. *Fort Mifflin, Delaware River, Pennsylvania.*—Three hundred tons of riprap stone have been deposited around the pier, upon which the building is founded, to give protection against running ice. The fence around the pier has been repaired, and the entire structure painted inside and outside.

263 and 264. *Schuylkill River Ranges, Pennsylvania.*—Two piers have been erected on League Island Flats, near the mouth of the Schuylkill, and beacons supplied with sixth-order illuminating apparatus placed upon them to serve as range-lights for entering the mouth of the river. The piers are connected with the river-bank by plank walks. A keeper's dwelling has been erected adjacent to the two piers, according to plans approved by the board. The lights were exhibited, for the first time, December 15, 1875.

Cherry Island Flats, Delaware River.—There is a bad shoal at this point, with a narrow channel on either side. It should be marked by a light or lights, the exact positions of which can only be determined by a survey. By act approved July 31, 1876, the Light-House Board is authorized to make a survey for the purpose of determining this question; but no money was appropriated for this purpose. A proper survey will cost $3,000. It is recommended that an appropriation of $50,000 be made for a light or lights to guide past this shoal.

REPAIRS.

At each of the following-named light-stations repairs and renovations, more or less extensive, have been made since the last annual report:

234. *Barnegat*, Barnegat Inlet, New Jersey.
235. *Tucker's Beach*, Little Egg Harbor Inlet, New Jersey.
236. *Absecum*, Absecum Inlet, New Jersey.
239. *Cape May*, entrance to Delaware Bay, New Jersey.
240. *Cape Henlopen*, entrance to Delaware Bay, Delaware.
241. *Cape Henlopen beacon*, entrance to Delaware Bay, Delaware.
242. *Delaware Breakwater*, entrance to Delaware Bay, Delaware.
244. *Brandywine Shoal*, Delaware Bay, Delaware.

246. *Egg Island*, Delaware Bay, New Jersey.
250. *Cohansey*, entrance to Cohansey Creek, New Jersey.
251. *Bombay Hook*, Delaware Bay, Delaware,
256. *Reedy Island*, Delaware Bay, Delaware.
261. *Christiana*, entrance to Christiana River, Delaware.
262. *Fort Mifflin*, Delaware River, Pennsylvania.
265. *Fenwick's Island*, coast of Delaware, Delaware.
267. *Assateague*, coast of Virginia, Virginia.

LIGHT-SHIPS.

238. *Five-Fathom Bank, No.* 37, *on Five-Fathom Bank, off the capes of the Delaware.*—This vessel parted her moorings on the 14th of December last, during a severe northwest gale, losing a heavy mushroom anchor and 5 fathoms of cable. She was brought up with her spare anchor about one mile to seaward of her station, where she remained until replaced in proper position, December 20. Being to seaward of all dangers her lights were exhibited as usual during this time. She is in need of repairs, which will be made during the season.

Cross Ledge light-ship No. 19, *Delaware Bay.*—On December 8, 1875, the light-house on Cross Ledge Shoal was completed, and the light exhibited for the first time. By the terms of the law establishing this station, the light-ship station was discontinued, and on the 9th the light-ship was withdrawn. This vessel has been carefully surveyed, and is now undergoing repairs to fit her for service where needed. The repairs will make her one of the best ships of her class in the service, and will cost about $11,000.

266. *Winter-Quarter Shoal light-ship No.* 2.—Light-ship No. 24 upon this station was replaced by light-ship No. 2 in November, 1875. Neither of these vessels is sufficiently large and sea-worthy for so exposed a station, and the board contemplates sending a better vessel to this point before the close of the pleasant season.

Light-ship No. 18.—This vessel, being much decayed, was surveyed and pronounced unworthy of repairs. After due public advertisement, she was sold to the highest bidder, and the net proceeds, amounting to $985.46, were turned into the Treasury.

Light ship No. 24.—This vessel was withdrawn from Winter-Quarter Shoal station in November last, her place being supplied by No. 2. A new lantern has been placed upon her foremast, and she is now used as the relief-ship for the district.

FOG-SIGNALS.

Cape Henlopen, Delaware.—First-class steam-siren in duplicate; completed and first put in operation December 29, 1875; in good order and efficient in every respect.

BUOYAGE.

The buoyage of this district is in good condition.

The following additional buoys have been added to the list during the year:

One first-class spar to mark lump off Delaware breakwater. Three spars to mark Schooner Ledge in the Delaware, near Chester, Pa. Five spars to mark channel of the Schuylkill River. Three spars to mark rocks near Torresdale, Delaware River; and three spars to mark the channel across Chincoteague Bay.

TENDERS.

The Violet, used for purposes of inspection, supply, and buoyage, is entirely too small for the important work required of her, and her place should be supplied by a larger, more powerful, and more sea-worthy vessel.

The Rose, used by the engineer for purposes of construction and repair, is small and of little consequence. As soon as her place can be supplied by a better vessel she should be sold.

DEPOTS.

The depots for buoys and supplies in this district are in fair condition. A place at which buoys can be cleaned, repaired, and painted is required at a point near Cohansey light-station. A suitable piece of land can be purchased near the light-house for a small sum, and it is recommended that an appropriation of $1,000 be made for this purpose.

FIFTH DISTRICT.

The fifth light-house district extends from Metomkin Inlet, Virginia, to include New River Inlet, North Carolina, and embraces part of the sea-coast of Virginia and North Carolina, Chesapeake Bay; sounds of North Carolina, and the James and Potomac Rivers.

Inspector.—Commander E. C. Merriman, United States Navy, until October 1, 1875; Commander F. H. Baker, United States Navy, present inspector.

Engineer.—Major Franklin Harwood, Corps of Engineers, brevet lieutenant-colonel United States Army.

In this district there are—

Light-houses	73
Light-ships	0
Fog-signals operated by steam or hot-air engines	0
Day or unlighted beacons	69
Buoys actually in position	629
Spare buoys for relief and supply losses	935
Tenders (steam) Heliotrope (buoy-tender) and Tulip, (for construction and repairs)	2
Tender (sail) Maggie, (buoy-tender)	1

The numbers preceding the names of the stations correspond with the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1876.

LIGHT-HOUSES.

270. *Cape Henry, on the south side of the main entrance to Chesapeake Bay, Virginia.*—As stated in the last annual report, the tower at this station is one of the oldest on the coast of the United States, and a new one should be built at the earliest day practicable.

284. *York Spit, entrance to York River, Virginia.*—On the 6th of August, 1875, the illuminating apparatus at this station was changed from a fifth to a fourth order, with double-wick lamp-burner. The change has been highly appreciated by mariners.

285. *Too's Marshes, south side of entrance to York River, Virginia.*—This station was completed and the light exhibited for the first time on the 15th of August, 1875.

294. *Solomon's Lump, in Kedges Strait, Virginia.*—This light-house was completed and the light exhibited for the first time on the 10th of September, 1875. At the same time the light at Fog Point was discontinued.

301. *Thomas's Point Shoal, north side of mouth of South River, Maryland.*—This light house was completed and the light exhibited on the 20th of November, 1875. The old light on the shore was then discontinued. The new structure rests on 10-inch wrought-iron piles. It is situated on a shoal about a mile from Thomas's Point. The light is of the 3½ order, showing a red flash every 20 seconds.

303. *Sandy Point, west side of Chesapeake Bay, Maryland.*—The light at this station, situated on the main-land, is too far from the channel to be efficient. The shoals make out from the point a distance of about one mile, and vessels drawing more than ten feet of water cannot approach within that distance of the light-house. The fog-bell at this station can seldom be heard on account of its distance from the channel. This light-house marks a turning-point. A change in the location to the outer edge of the shoal and the establishment of an efficient fog-signal is recommended, and an estimate of $25,000 is submitted for that purpose. A structure somewhat similar to that at Thomas's Point Shoal it is believed will answer the purpose.

304. *Love Point, on the shoal making out from the upper end of Kent Island, Maryland.*—Serves as a guide into Chester River. The lens at this station was, on the 15th of November last, changed from a 3½ order, flashing red, to a 5th order, fixed white.

320. *Mathias Point Shoal, Potomac River, Virginia.*—The iron-work for the foundation was finished a short time ago and is now stored at the Lazaretto Depot, Baltimore, Md. The erection of the structure is postponed until the fall, owing to more pressing and important work required at other points in the district. The framing of the superstructure is at present in course of preparation, and it is expected that operations will soon begin at the site. It is believed that the light can be exhibited during the coming season.

325. *Currituck Beach, coast of North Carolina.*—The tower at this station was completed and the light exhibited December 1, 1875. It is of the first order, fixed white, varied at intervals of 1½ minutes by red flashes. The tower is built of brick. Work on the keeper's dwelling was commenced in November, 1875. At the close of the fiscal year the station was entirely complete.

327. *Cape Hatteras, coast of North Carolina.*—In March and April, 1876, extensive repairs were made at this station, placing the keeper's dwellings in thorough repair, and making various improvements on the premises. The tower was also thoroughly repainted and the exterior marking renewed. The station is now in good order.

332. *Northwest Point Royal Shoal, on northwest point of Royal Shoal, North Carolina.*—In April, 1876, the dwelling was re-roofed, and the station put in thorough repair.

334. *Brant Island Shoal, southern part of Pamlico Sound, North Carolina.*—This station was destroyed by fire, May 24, 1876, but the iron-work remaining intact, with a few minor exceptions, the station can be restored at an expense not to exceed $10,000, for which an appropriation is needed.

338. *Roanoke Marshes, in channel connecting Pamlico and Croatan Sounds, North Carolina.*—The iron material for rebuilding this station is stowed at the Lazaretto Depot, Baltimore, Md., but, an additional appropriation having been made, it is proposed to build the new house during the winter of 1876–'77. A site has been selected one hundred yards south-southeast of the present old structure.

REPAIRS.

At each of the following-named stations there have been repairs and renovations, more or less extensive, during the year:

268. *Hog Island*, sea-coast of Virginia.
273. *Craney Island*, near the mouth of Elizabeth River, Virginia.
274. *Lambert's Point*, Elizabeth River, Virginia.
276. *White Shoal*, James River, Virginia,
277. *Point of Shoals*, James River, Virginia.
278. *Deep-Water Shoals*, James River, Virginia.
280. 281. *Dutch Gap Canal*, James River, Virginia.
282. *Cherrystone*, entrance to Cherrystone Inlet, Virginia.
284. *York Spit*, entrance to York River, Virginia.
287. *Wolf-Trap*, east end of Wolf-Trap Shoal, Chesapeake Bay, Virginia.
288. *Stingray Point*, mouth of Rappahannock River, Virginia.
289. *Windmill Point*, mouth of Rappahannock River, Virginia.
291. *Jane's Island*, entrance to Little Annamessex River, Maryland.
292. *Somer's Cove*, north side of Little Annamessex River, Maryland.
297. *Hooper's Straits*, abreast of entrance to Honga River, Maryland.
298. *Cove Point*, north entrance to Patuxent River, Maryland.
299. *Sharp's Island*, off north end of Sharp's Island, Maryland.
300. *Choptank River*, opposite entrance to Choptank and Treadhaven Rivers, Maryland.
305–306. *Craighill Channel Range-lights*, Chesapeake Bay, Maryland.
307. *Seven-foot Knoll*, mouth of Patapsco River, Maryland.
309–310. *Hawkins's Point*, upper and lower lights, south side of Patapsco River, Maryland.
313. *Pool's Island*, off mouth of Gunpowder River, Maryland.
316. *Ocracoke*, entrance to Ocracoke Inlet, North Carolina.
319. *Lower Cedar Point*, west side of Potomac River, Virginia.
324. *Bowler's Rock*, Rappahannock River, Virginia.
326. *Body's Island*, coast of North Carolina.
327. *Cape Hatteras*, coast of North Carolina.
329. *Hatteras Inlet*, Pamlico Sound, North Carolina.
331. *Southwest Point Royal Shoal*, Pamlico Sound, North Carolina.
332. *Northwest Point Royal Shoal*, Pamlico Sound, North Carolina.
333. *Harbor Island*, between Pamlico and Core Sounds, North Carolina.
335. *Neuse River*, entrance to Neuse River, North Carolina.
337. *Long Shoal*, Pamlico Sound, North Carolina.
339. *Croatan*, between Croatan and Albemarle Sounds, North Carolina.
340. *North River*, entrance to North River, North Carolina.
341. *Wade's Point*, west side of Pasquotank River, North Carolina.
342. *Roanoke River*, near the mouth Roanoke River, North Carolina.

LIGHT-SHIPS.

There are no light-ships in this district.

FOG-SIGNALS OPERATED BY STEAM OR HOT AIR.

There are no fog-signals operated by steam or hot-air engines in this district.

DAY OR UNLIGHTED BEACONS.

From the changing of the Core Sound Channel, and after a thorough examination, it was found advisable to discontinue a number of the

stake-beacons. Five stake-beacons have been placed in the Nansemond River, Virginia, to guide vessels over the bar at the mouth of Suffolk Creek. Material for four day-beacons, to be built in the Potomac River, has been prepared and is now stored at the depot at the Lazaretto. The work of placing them will be commenced at once. These beacons are to be built of iron, three of them with screw-pile foundations and one of cast iron, filled with concrete. They will be placed on the following shoals, viz: Metomkin Point Shoal, Lower Cedar Point Shoal, Port Tobacco Flats, and Persimmon Point Shoal.

BUOYS.

New buoys have been placed during the year as follows: A third-class can-buoy has been placed at the entrance to Cherrystone Inlet, Virginia, to mark a shoal. A third-class nun-buoy and fourteen spar-buoys have been placed in the Nansemond River, Virginia, a large number of citizens of Suffolk and vicinity having applied to have that river buoyed. A small spar-buoy has been placed off Washington, D. C., near the arsenal-grounds, to mark a number of sunken piles, dangerous to navigation. The upper rock near the Georgetown, D. C., aqueduct having been removed, the buoy which marked it has also been removed.

The wreck-buoy which was placed to mark a sunken canal-boat near Turkey Point, Chesapeake Bay, Maryland, has been removed, as the wreck has disappeared. Two third-class iron nuns and ten spar-buoys were carried away by ice, the sea, run down by vessels, and worn out during the year, of which one third-class iron nun was recovered. All the buoys of the district have been examined or exchanged, and are in their proper positions. A great number of them require exchanging, which will be done as fast as possible by the one slow steamer and sailing-tender at command.

TENDERS.

The steam-tender Heliotrope and sailing-tender Maggie have been constantly employed examining and exchanging buoys, supplying light-houses with fuel and other articles, and carrying the inspector about the district on his tours of inspection. The steamer Heliotrope is in fair working-order. The schooner Maggie is in good condition, and is well suited for work in the sounds of North Carolina, where she is mostly employed. The steam-tender Tulip has been engaged during the year, carrying material and workmen to stations undergoing repairs or in process of construction. The schooner Spray was employed during a portion of the year in carrying material to works in process of construction. There being no further need of her services in the fifth district, she was in April, 1876, transferred to the seventh district.

DEPOTS.

Lazaretto Point, near Baltimore, Maryland.—At this depot a number of buoys and their appurtenances are kept for use as reliefs, and to supply losses in the channels leading to Baltimore and the upper part of the Chesapeake Bay and tributaries. The depot is in need of repair, and the recommendation of last year for an appropriation of $4,000 for this purpose is renewed.

Portsmouth, Virginia.—This is the main depot of the district, and contains the principal supply of spare buoys and their appurtenances, coal for the use of the steam-tenders, and coal and wood for the light-

houses; also supplies to meet cases of emergency. Most of the spar-buoys used in the district are made at this depot.

Washington, Pamlico River, North Carolina.—The buoys and appurtenances for the sounds of North Carolina and their tributaries are kept at this depot, which is in good condition.

SIXTH DISTRICT.

The sixth district extends from New River Inlet, North Carolina, to and including Cape Canaveral light-house, Florida, and embraces part of the coast of North Carolina, the coasts of South Carolina and Georgia, and part of the coast of Florida.

Inspector.—Captain A. E. K. Benham, United States Navy.

Engineer.—Captain W. A. Jones, Corps of Engineers, United States Army.

In this district there are—

Light-houses	35
Light-ships	5
Fog-signals operated by steam or hot-air engines	0
Day or unlighted beacons	74
Buoys actually in position	243
Spare buoys for relief and to supply losses	42
Tender (steam) Alanthus, buoy-tender	1
Tender (sail) Mignonette, used for constructions and repairs	1
Steam-launch Crocus	1

The numbers preceding the names of the stations correspond with those given in the "List of Light-houses, Lighted Beacons, and Floating Lights of the Atlantic, Gulf, and Pacific coasts of the United States," published January 1, 1876.

LIGHT-HOUSES.

344. *Federal Point, entrance to the New Inlet, North Carolina.*—This is a two-story frame house on nine iron piles, lantern on top. The house is in need of considerable repairs, which will be made at an early day.

346–347. *Oak Island Range Beacons, entrance to Cape Fear River, North Carolina.*—At the date of the last report the work of building two new frame beacons to take the place of the present ones, and to secure a better range through the western or Oak Island Channel, for which an appropriation of $4,000 had been made by Congress, was suspended by order of the board until it could be determined whether the changes in the channels then taking place were of a permanent character. The Bald Head channel has improved in depth, and is now generally used by vessels. Owing, however, to the frequent changes in this channel, any project for lighting it would be premature. The Oak Island beacons must therefore be retained as a guide for vessels at night, and in view of the indefinite period that may elapse before any other channel could be lighted, and as the present beacons require extensive repairs which have already been postponed until they have become a matter of necessity, it is proposed to build the beacons provided for. It is believed they may be so constructed of iron that they can be readily removed to another site should a change become necessary. The appropriation of $4,000 is still available and it is believed will be sufficient to complete the work.

348. *Georgetown, South Carolina.*—The upper part of the tower has been coated with cement-mortar to stop the leaks through the defective

ints of the brick-work. The other portions of the tower have been ainted and whitewashed. The premises have been inclosed by a ooden fence, and the station left in complete order.

349. *Cape Romain, South Carolina.*—Measurements made during the ear show no further settlement of this tower, the total deflection re- aining as before reported, 27¼ inches.

352. *Morris Island main light, on the south end of Morris Island, ntrance to Charleston Harbor, South Carolina.*—At the date of the last eport the foundations of the tower had been completed and the work uspended during the unhealthy season. Operations were resumed in October, 1875, when the work on the superstructure was commenced nd has since been steadily continued to completion. The illuminating pparatus, a first-order lens, fixed white, with an arc of 270°, and a atadioptric reflector of 90°, has been set up. The oil and work rooms ave been built, and the tower is ready for lighting. The keeper's welling has been commenced and is nearly completed. Cisterns of an ggregate capacity of 7,000 gallons have been built. The ground in the icinity of the tower, originally nearly on a level with the adjoining marsh-land, and subject to overflow at spring-tide, has been raised to an average height of 3 feet over an area of 300 by 200 feet, with sand hauled from the site of the old tower (the nearest available point) and covered with the soil excavated from the foundation. The easterly side bounded by the marsh has been protected from the tides by a timber and plank scarp faced with the *debris* of the old tower. Examinations and soundings of the southeast and Pumpkin Hill channels, with a view of determining whether it is necessary to retain the present range-beacons, have been made.

Fort Ripley, Charleston Harbor, South Carolina.—An appropriation aving been made for building a light-house on Fort Ripley Shoal, to ake the place of Castle Pinckney light, the work will be taken in hand t an early day.

358. *Castle Pinckney, Charleston Harbor, South Carolina.*—The work of ebuilding this beacon, for which an appropriation of $2,000 was made y Congress, will not be commenced, as the light will be discontinued hen the one on Fort Ripley Shoal is built.

359. *Combahee Bank, Saint Helena Sound, South Carolina.*—The shoal n which this light-house was built has been washed away to such an xtent as to endanger the safety of the structure and render it useless o navigation. The board, therefore, ordered the discontinuance of the ight and the removal of the lens and lantern. The order was carried nto effect June 30, 1876, the building remaining as a day-mark.

360. *Hunting Island, South Carolina.*—Under the appropriation made y act approved March 3, 1875, for keeper's dwelling, a frame building f two stories and attic has been built on a brick foundation, with brick isterns of an aggregate capacity of 7,000 gallons, the whole inclosed by picket fence. The dwelling was completed, ready for occupation, May , 1876. At the date of the last report the fresh-water ponds in the icinity of the site had been drained, the ditches discharging on the each through a flood-gate, built into a timber-crib filled with stone, tended to form the nucleus of a breakwater to be built to protect the te. The building of the keeper's dwelling exhausted the appropria- on, leaving no funds to be applied to the proposed breakwater; and e encroachment of the sea during the past year has been so great as wash away the land to a line considerably in rear of the crib and ood-gate, rendering the latter useless, and entirely stopping the drain- ge of the ponds, upon which the health of the station mainly depends.

Some other arrangement will have to be made for draining the ponds.

364. *Tybee main light, on Tybee Island, entrance to Savannah River, Georgia.*—The following remarks, taken from the last annual report, are repeated, viz:

This tower, the dangerous condition of which has been described in a former report, has recently exhibited further signs of instability. The tower has lately been carefully examined, and the measurements taken show that no departure from verticality has taken place. The cracks, however, have increased in number and extent, one of them being open ½ inch on the inside, and several others from $\frac{3}{16}$ to ¼ inch, while on the outside the jambs and arches of all the windows are cracked, that of the third landing being ⅜ inch and the others being from ⅛ to $\frac{3}{16}$ inch opened. The cracks have been calked in places to show any further movement. This tower, which is one of the oldest on the coast of the United States, having been built in 1793, should be rebuilt, with the least practicable delay, and an appropriation of $50,000 is asked to commence the work.

365. *Tybee Beacon, Georgia.*—This is a skeleton-frame, wooden structure, has been built nearly ten years, and twice moved back on account of the encroachments of the sea. These removals have, by opening the joints of the framing and admitting water, caused the wood to rot. It would be better policy to rebuild the beacon than to further repair it, and an appropriation of $4,000 is recommended therefor.

Tybee Knoll Shoal, entrance to Savannah River, Georgia.—The appropriation for a light-house on Tybee Knoll having been made available for the establishment of range-lights to guide through the dredged channel of Tybee Knoll, the work will be commenced at as early a day as practicable.

367. *Cockspur Island Beacon, Georgia.*—The tower has been fitted with storm-doors for the lantern, and the stairs and landing repaired. The keeper's dwelling, a small one-story frame building, built on a wooden foundation, is more than twenty years old, and so decayed that further repairs are unadvisable. It is also so near the ground that during severe gales the water rises above the floor. This dwelling accommodates the keepers of both the Oyster Beds and Cockspur beacons. An appropriation of $7,000 is recommended to build a suitable dwelling.

371. *Sapelo Beacon, entrance to Doboy Sound, Georgia.*—The old wooden beacon is rotten and in danger of falling. Plans and specifications for a new iron beacon to take its place have been made, and a beacon is being built.

374. *Saint Simons, Georgia.*—This station has received extensive repairs and improvements. The iron windows of the tower have been refitted, closets and fittings for storm-panes of lantern-glass and keeper's implements have been constructed in the watch and oil rooms. A speaking-tube to connect the watch-room and dwelling for calling the relief-keeper has been fitted. The tower has been painted outside and inside. The walls of the keeper's dwelling have been furred and plastered to prevent dampness. The roof has been repaired, made watertight, and the dwelling painted and whitewashed. The machinery of the lens has received a thorough overhauling.

375. *Little Cumberland Island, Georgia.*—The foundation, which was being undermined by the drifting away of the sandy soil, has been protected by a brick wall built around the tower at a distance of 6 feet from the base and extending down 2 feet below the tower foundation, the intervening space being covered with concrete and paved with brick. The tower doors and windows have been refitted and repaired, and the tower painted and whitewashed. The foundation of the dwelling has been protected from drift by a heavy covering of oyster-shells.

379. Amelia Island, (front beacon,) Florida.—A new iron beacon has

been erected to take the place of the old wooden one. The cost was defrayed from the appropriation for repairs of light-houses, 1876.

382. *Saint Augustine, Florida.*—At the date of the last annual report, the brick walls of the keeper's dwelling had been raised and the building roofed in. The dwelling has since been completed and the premises inclosed with a brick wall. A wire rope with attachments to take the place of the iron weight-rods has been sent to the station. Through the carelessness of a keeper, the lamp-weight was permitted to fall through the machinery case, damaging some parts of the machinery. The damaged portions were repaired by the district lampist, and the machinery put in good order.

383. *Cape Canaveral, on the northeast pitch of Cape Canaveral, Florida.*—The keeper's dwelling at this station is an old frame structure, fitted up for the use of the principal keeper. When the tower was first built, it was supposed that the rooms in the tower could be used by the assistants. This has been found impracticable, owing to the excessive heat of the climate, the tower being a cast-iron shell, lined with brick. The assistants have, therefore, been living in sheds fitted up by themselves. It is recommended that a permanent dwelling for three keepers be built at this station, and an appropriation of $12,000 is recommended. It may be added that the great cost of building a keeper's dwelling at this station is owing to its inaccessibility.

REPAIRS.

At each of the following light-stations, repairs more or less extensive have been made during the year, viz:

348. *Georgetown*, entrance to Pedee River, South Carolina.

349. *Cape Romain*, on Raccoon Key, sea-coast of South Carolina.

350. *Bull's Bay*, on Bull's Island, South Carolina.

353 and 354. *Morris Island*, range-lights on Morris Island, South Carolina.

357. *Fort Sumter*, Charleston Harbor, South Carolina.

358. *Castle Pinckney*, Charleston Harbor, South Carolina.

362 and 363. *Daufuskie beacons*, on Daufuskie Island, South Carolina.

364. *Tybee Main light*, mouth of Savannah River, Georgia.

365. *Tybee beacon*, mouth of Savannah River, Georgia.

367. *Cockspur beacon*, Savannah River, Georgia.

369. *Fig Island*, Savannah River, Georgia.

374. *Saint Simon's*, entrance to Saint Simon's Sound, Georgia.

375. *Little Cumberland Island*, entrance to Saint Andrew's Sound, Georgia.

376, 377. *Amelia Island*, north range, on Amelia Island, Florida.

378, 379. *Amelia Island*, main light and beacon, on Amelia Island, Florida.

380. *Saint John's*, mouth of Saint John's River, Florida.

381. *Dames Point*, Saint John's River, Florida.

LIGHT-SHIPS.

345. *Frying Pan Shoals light-ship No.* 29.—This vessel is in good condition, requiring no repairs.

351. *Rattlesnake Shoal light-ship No.* 38.—At the date of the last annual report this vessel was undergoing repairs at Charleston, South Carolina. The repairs were completed and she was returned to her station September 4, 1875, and is now in good condition.

361. *Martin's Industry light-ship No.* 32.—This vessel is considerably decayed, and will probably require somewhat extensive repairs during the coming year.

366. *Tybee Knoll light-ship No.* 21.—The hull of this vessel is unsound, but as the station is sheltered by the neighboring shoals, it is hoped that she will be able to remain until the establishment of range-lights renders her presence no longer necessary.

—— *Relief light-ship No.* 34.—This vessel has been thoroughly repaired and refitted during the past year, and is now in good serviceable condition.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are none in this district.

DAY-BEACONS.

Savannah River day-marks.—Two wooden beacons on Long Island, two on Jones's Island, two on Elba Island, and one on the main-land, opposite Elba Island; total, 7. A balance of $325.61 remains from the appropriation of $2.500, approved by Congress March 3, 1873, for "day-beacons in Savannah River, Georgia," and is retained for the purpose of erecting day-beacons for a channel now being dredged above the obstructions.

Saint John's River, Florida.—The old tower at the south entrance to Saint John's River. Fifty-four wooden piles and groups of piles, driven along the Saint John's River between its mouth and Pilatka, Florida. Other day-beacons remain essentially as at the date of last annual report.

BUOYS.

The buoyage of the district is in good condition.

TENDERS.

The steam-tender Alanthus, used for purposes of inspection, supply, and buoyage, is in good condition and efficient for the services required.

The schooner Mignonette, used for engineering purposes, is nearly worn out and so far decayed as to render her repair inexpedient. She will be sold and the proceeds turned into the Treasury.

DEPOTS.

The following remarks taken from the last annual report are repeated:

The buoys and supplies are now stored at Fort Johnson, Charleston Harbor, belonging to the War Department, but the wharf is in such a dilapidated condition that it is comparatively useless, and is a dangerous place for the tenders to lie. The wharf will have to be entirely rebuilt, and as its location is not a desirable one for a depot, it is recommended that a site be procured in the city of Charleston, and the depot established there.

SEVENTH DISTRICT.

The seventh light-house district extends from Cape Canaveral, on the eastern coast of Florida, to the Perdido River, on the Gulf coast, and embraces all the aids to navigation within those limits.

Inspector.—Commander H. B. Seely, United States Navy.

Engineer.—Maj. Jared A. Smith, Corps of Engineers, United States Army.

ı this district there are—

t-houses	17
t-ships	0
signals operated by steam or hot-air engines	0
or unlighted beacons	60
;s actually in position	143
e buoys for relief and to supply losses	88
ler (steam) Geranium, used by inspector	1
ler, (sail,) Spray, used in construction and repairs	1

he numbers preceding the names of the stations correspond with se of the "List of Light-houses and Floating Lights of the Atlantic, f, and Pacific Coasts of the United States," issued January 1, 1876.

LIGHT-HOUSES.

35. *Cape Florida, Florida.*—Only indispensable repairs have been le at this station, as it is proposed to abandon it on the completion he new light-house on Fowey Rocks.

36. *Fowey Rocks, Florida Reef, east coast of Florida.*—During the mer and early autumn months of 1875, a party was employed at lier Key, 4½ miles distant from the reef, constructing preliminary ks connected with the erection of this light-house.

substantial wharf, 390 feet long, on mangrove piles, has been com- ed, to a depth of 7 feet at low water. On this wharf an iron track been laid to a store-house. As the sea sweeps entirely over the in hurricanes, all buildings are raised 6 feet above the surface, strongly secured. The working platform on the reef is now rly completed. It will be 80 feet square, supported on 81 iron- l mangrove piles driven into the hard coral rock. The platform bout 12 feet above the water, and a wharf, on piles, about 75 feet ;, will extend to sufficiently deep water. To hasten the construc- of the work, in October, 1875, a contract was made for the material the foundation and first series of the light-house; this work was com- ed, and arrived at Key West the latter part of May. It was trans- ted to Soldier Key, and the foundation-piles are now being driven, it is expected to have the entire foundation in place during the sent season. A contract has been made for the entire superstruc- , and it is now in course of construction.

37. *Carysfort Reef, sea-coast of Florida.*—This iron structure has been roughly cleaned, and the portions which had been rusted, painted ı red lead while the surface was bright. All the iron-work above low er has been twice painted. The lantern, the wood-work of dwelling, r-mantel, and watch-room have been painted. A new floor has ı laid upon the balcony around dwelling. A new tension brace of foundation series has been made to replace one to be removed for mination. The exchange of a new brace for an old one is difficult, oth rust and coral have formed in the deep water about the founda- ; and it is hoped that the entire removal of these braces may not ound necessary.

38. *Alligator Reef, sea-coast of Florida.*—The entire structure has ı scaled, scraped, and painted in the same manner as at Carysfort f. A new iron crane has been constructed for use in raising supplies, will be erected the first opportunity. Some small repairs are ıired, which will soon be completed.

39. *Sombrero Key, near Coffin's Patches, Florida Reef.*—This iron-work been scaled, scraped, and painted. As at Carysfort Reef, a new brace has been made to replace one of the foundation series to be oved for examination.

390. *Sand Key, Florida.*—The old dwelling, somewhat damaged by a hurricane in September, 1875, had become so much rusted and decayed as to render the station scarcely habitable. An appropriation being available, designs were completed, and the work of repair was begun November 13, 1875. Temporary dwellings were constructed for keepers, workmen, and for shops. The removal of the old iron dwelling and tower consumed considerable time, as parts were so thoroughly rusted as to require much cutting of the iron, as well as all the bolts and rivets. Many of the floor-plates, girders, and other parts were broken, and had to be replaced with new. All the girders, plates, &c., were so rusted as to greatly impair their strength, and as the weight of the new work greatly exceeded the old, to make the structure secure, a system of iron beams supported by brackets was fitted to the columns beneath the floor of the dwelling. Other devices were required for sustaining the weight of the tower. The work was arranged so as not to interfere with the regular exhibition of the light. The new dwelling has the same dimensions as the old one, viz, 38 feet square, but is better arranged for the convenience of the keepers. The water-tanks are of boiler-plate, four in number, and have an aggregate capacity of 5,000 gallons. They are placed underneath the central part of the dwelling, on heavy iron beams fitted to sockets bolted to the columns. The outer walls and roof of the dwelling are of cast-iron plates bolted together. The roof-plates rest on a system of iron girders, supported on the walls and columns. The tower or stair-mantel, is of boiler-plate, well fastened with covering strips without and T-pieces within. No iron doors, windows, or shutters have been used, as previous experience in this climate shows that they rust so that they are not easily moved. An iron railing has been furnished for the balcony around dwelling. The entire structure has been carefully cleaned from rust, and twice painted. Excepting the lantern, the structure is now one of the best arranged in the district. Some of the lower braces may require renewing soon, as the hooks at the lower ends have been considerably weakened by rust, which has in many instances eaten away more than one-third of the section.

American Shoal, Florida Keys, Florida.—The remarks made in the annual reports for 1874 and 1875 are respectfully repeated:

> The navigation of this portion of the Gulf is always dangerous, particularly to vessels bound to the southward and westward, because of the strong and variable currents near the reef, causing many wrecks and much loss of property. A light on or in the vicinity of American Shoal, illuminating the now unlighted space between Sombrero and Sandy Key lights, would be most useful to mariners, and is strongly recommended.

An appropriation of $75,000 is asked for commencing this work.

391. *Key West, Florida.*—A new cistern, about 6 by 12 feet, and 8 feet deep, has been constructed by cutting out the coral rock and building inside. Two feet only of the cistern is above the surface. The water-supply, heretofore inadequate, will now be sufficient for all the requirements of the station.

392. *Northwest Passage, Florida.*—All the iron-work has been cleaned, as at the other stations, and twice painted.

393. *Dry Tortugas, Loggerhead Key, Florida.*—The hurricane of September, 1875, damaged this station somewhat, though not seriously. The water-gutters were broken from the dwelling, the lightning-conductor from the tower, the doors and windows much injured. The entire station has been put in good order. An appropriation of $75,000 was made March 3, 1875, for building a new tower here. The work has, how-

er, been deferred in the hope that it might not be found necessary. wing to the isolated location, the engineer has had no opportunity of serving the present tower in high winds. Reports from keepers, hower, show that the vibrations are very great and injure the masonry. ans for a new structure are being prepared.

394. *Dry Tortugas Harbor, Garden Key, Florida.*—An appropriation of ,000 was made March 3, 1875, for constructing a new tower on an jacent bastion of Fort Jefferson. In September, 1875, a hurricane ndered the old tower and lantern almost useless, and every effort was ade to replace it with the new one as early as possible. Designs were mpleted for a hexagonal tower of boiler-plate iron, having a balcony d cylindrical parapet, and the iron was ordered November 26, 1875. is was finished and the erection begun in February. The interior of e structure is finished with wood. The lens was removed to the new wer, and the light exhibited for the first time April 5, 1876. The locaon is 93 feet east, 21° 30′ south, from its former position.

395. *Egmont, entrance to Tampa Bay, Florida.*—The pile-wharf at this ation has been entirely rebuilt, the trestle-wharf connecting it with e buoy-depot repaired, the railroad-track relaid, and other repairs of a neral nature made. The water-supply being insufficient, a new cistern, by 12 feet inside and 6 feet 6 inches deep, has been built of concrete. ie old cistern has been repaired and strengthened, and the whole well vered with a substantial decking of plank.

400. *Cape San Blas.*—The necessity for protecting the tower against ncroachments of the sea was referred to in the last annual report. The commendation that an appropriation of $5,000 be made for this purose is renewed.

401. *Pensacola, entrance to Pensacola Bay, Florida.*—The roof of piazza as been newly shingled, and the slating of dwelling and oil-house thorughly repaired. Other repairs of a general nature have been made, nd the station put in good order.

LIGHT-SHIPS.

There are no light-ships in this district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are no fog-signals operated by steam or hot-air engines in this istrict.

BEACONS.

Rebecca Shoal.—Designs have been completed for a new iron pile-beaon 75 feet high. It has not been possible to complete the work, but it ill probably be erected during the ensuing year.

Sea-Horse Key beacon.—Owing to the limited facilities for work, it as not been possible to complete the repairs contemplated for this eacon. They will receive attention at the earliest opportunity. The ther iron beacons in the district have not required repairs during the ear, and are in good condition.

BUOYAGE.

The buoyage of this district is in good condition.

TENDERS.

The need of a steamer for engineering purposes has been greatly felt, hat for which an appropriation was made March 3, 1875, not having

been completed, the Geranium has been transferred to the engineer for use at Fowey Rocks, and the schooner Spray has been transferred from the fifth district, arriving at Key West on the 11th of June.

DEPOTS.

There are now four depots in the district. A small coal and buoy depot at Fort Pickens, on grounds of the War Department, a small buoy-depot at Egmont Key, and buoy-depot at Key West, consisting of a small lot and building, on grounds belonging to the custom-house, with a wharf belonging to the Navy Department. They are all small, of little consequence, and none of them afford any facilities for storage of engineers' implements or materials. The temporary depot established for use in the construction of the light-house at Fowey Rocks, will serve in future as an auxiliary depot for buoys.

EIGHTH DISTRICT.

The eighth light-house district extends from the Perdido River, Florida, to the Rio Grande, Texas, and embraces the coasts of Alabama, Mississippi, Louisiana, and Texas.

Inspector.—Commander C. M. Schoonmaker, United States Navy.

Engineer.—Captain A. N. Damrell, Corps of Engineers, brevet major United States Army.

In this district there are—

Light-houses	11
Light-ships	1
Fog-signals operated by steam or hot-air engines	3
Day or unlighted beacons	3
Buoys actually in position	98
Spare buoys for relief and to supply losses	79
Tender, (steam,) Dandelion, buoy-tender	1
Tender, (sail,) Magnolia, used in construction and repairs	1

The numbers preceding the names of stations correspond with those of the "List of Light-houses and Floating Lights on the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1876.

LIGHT-HOUSES.

404. *Mobile Point, Mobile Bay, Alabama.*—The keeper's dwelling at this station is now so close to the water, owing to the encroachments of the sea, that the foundation-piers are liable to be undermined and the building destroyed during heavy northers in winter. The building is in good order, and well located with reference to the light-house. A breakwater of heavy sheet-piling will be built to protect it, the expense to be defrayed from the general appropriation for repairs.

411. *Biloxi, Mississippi Sound, Mississippi.*—During the month of March last the old brick sea-wall was badly damaged by the sea, a considerable portion being completely destroyed. This left the tower, which is of cast iron on a brick foundation, in a very exposed and dangerous position. The old brick wall was therefore abandoned and a breakwater of heavy timber constructed. This was completed during the month of June, and the sand and earth washed from around the tower and in the rear of the wall replaced. The dwelling at this station is old, and should soon be replaced by a more substantial one.

417. *Point Aux Herbes, Lake Pontchartrain, Louisiana.*—This structure was completed during the month of July, and the light exhibited for the first time August 1, 1875.

119. *Bayou Saint John, Lake Pontchartrain, Louisiana.*—The keeper's elling at this station was badly damaged during a gale in the month March, 1876. As the building was old, the violence of the gale ren- red it utterly uninhabitable, and a small wooden building has been cted for the temporary accommodation of the keeper. On the 4th of y the platform and small store-room at the base of the shaft, which pports the lantern of this light, was completely destroyed by fire. new platform and store-room have been constructed to replace those rned.

121. *Tchefuncti River, Lake Pontchartrain, Louisiana.*—A substantial akwater, for the protection of the tower and keeper's dwelling, has en built during the year, the work being authorized by act of March 1875.

126. *Head of the Passes, Mississippi River, Louisiana.*—Under an ap- priation of $3,500 a breakwater for the protection of this station s been built and the station put in good order.

130. *Ship Shoal, Gulf of Mexico, off coast of Louisiana.*—No change s been noted in the inclination of this tower. Steps will be taken at early date to place a quantity of granite, now stored at Fort Pickens, und the foundation, and put the station in good condition.

132. *Trinity Shoal, Gulf of Mexico, off coast of Louisiana.*—Nothing s been done toward the establishment of a light at this point. In- ed, the board is by no means satisfied that a permanent structure can established at any reasonable cost. It is therefore recommended at an appropriation of $50,000 be made to place a light-ship on this ation.

133. *Calcasieu, entrance to river and lake Calcasieu, Louisiana.*—Con- lerable delay has been caused by the fact that the land selected for e site could not be purchased at reasonable cost. It was found, how- er, upon a careful examination of the locality, that the channel had changed its direction that a good site could be had on the west side, on land owned by the United States. The proper steps were imme- ately taken to have the land reserved for light-house purposes. A rvey was made of the locality and the boundaries of the reservation arked. The structure is now in process of erection.

—— *East and West Shoals, Matagorda Bay, Texas.*—On the 17th of ptember, 1875, the two screw-pile light-houses which marked the annel between these shoals were completely destroyed by a hurricane, d four keepers drowned. It is not proposed to re-establish the lights the same positions, as two small range-lights, placed on Decros oint, will effectually meet all the requirements of navigation.

143. *Brazos Island beacon, entrance to Brazos de Santiago, Texas.*— e board is awaiting the action of the authorities of the State of Texas lative to title and cession of jurisdiction to site. No work, therefore, s been undertaken toward the establishment of this new light, for ich an appropriation of $25,000 is now available.

REPAIRS.

At each of the following named stations in the eighth district repairs re or less extensive have been made during the past year:

108. *Round Island*, Mississippi Sound, Mississippi.
111. *Biloxi*, Missssippi Sound, Mississippi.
120. *New Canal*, Lake Pontchartrain, Louisiana.
121. *Tchefuncti River*, Lake Pontchartrain, Louisiana.
131. *Southwest Reef*, entrance to Atchafalaya Bay, Louisiana.

434. *Sabine Pass*, entrance to Sabine River, Louisiana.
436. *Bolivar Point*, entrance to Galveston Bay, Texas.
437. *Half Moon Shoal*, Galveston Bay, Texas.
438. *Red Fish Bar*, Galveston Bay, Texas.
440. *Matagorda*, entrance to Matagorda Bay, Texas.
441. *Half Moon Reef*, Matagorda Bay, Texas.
442. *Aransas Pass*, Texas.

LIGHT-SHIPS.

435. *Galveston light-ship No.* 28. Moored inside of Galveston Bar. This vessel is in good condition, but very old. In August last new main-rigging was fitted, and deck and upper works calked. During the cyclone of September, 1875, she parted her moorings, and went ashore on Pelican Spit, receiving considerable damage. She was hauled off, with some difficulty, by the tender Dandelion, and taken to New Orleans, where she was docked and repaired throughout. She was replaced November 7, having been off her station since September 16.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

Pass à l'Outre, mouth of Mississippi River, Louisiana.—A 12-inch steam-whistle in good condition.

Southwest Pass, mouth of Mississippi River, Louisiana.—A 12-inch steam-whistle, in good condition.

Atchafalaya, entrance to Atchafalaya Bay, Louisiana.—A 12-inch steam-whistle, in good condition.

DAY, OR UNLIGHTED BEACONS.

Stake Island, Southwest Pass, Mississippi River.—Iron-pile beacon. Owing to the steady washing away of Stake Island, this beacon will have to be removed. Nothing can be done until the water in the river recedes, when it will be taken down and placed in a more secure position.

BUOYS.

The buoyage of this district is in good condition, and agrees with the printed buoy-list distributed to mariners.

TENDERS.

The Ivy, used by the engineer of the district for construction and repairs, being small, worn-out, and unfitted for the service, was sold at auction, and the proceeds covered into the Treasury. The tender Dandelion used for inspection, buoyage, and supply, is in poor condition, and unsuited to the needs of the district. She is a small paddle-wheel vessel, low in the water, with wide guards, and dangerous, if caught at sea in the heavy gales common to this coast at certain seasons. As the harbors are few and difficult to enter during gales, a good sea-going steamer, capable of keeping the sea in any weather, should be furnished for the district.

DEPOTS.

Coal-depot, Mobile Point, entrance to Mobile Bay.—The coal-platform at this place is in fair condition.

Southwest Pass, Louisiana.—An appropriation of $15,000 is now available for building a light-house and buoy-depot at Southwest Pass, Lou-

isiana. Owing to the shoaling of the bar at the entrance of the bayou in which the depot was proposed to be located, work was suspended until a more suitable location could be selected. It is therefore suggested that the appropriation made by act of June 23, 1874, be amended to read that the money shall be available to establish a depot at such place as the Light-House Board may select.

TENTH DISTRICT.

The tenth district extends from the mouth of Saint Regis River, New York, to include Grassy Island light-house, Detroit River, Michigan, and embraces all the aids to navigation on the American shores of Lakes Erie and Ontario, and Saint Lawrence River.

Inspector.—Commander Edward E. Potter, Unites States Navy.

Engineer.—Lieut. Col. C. E. Blunt, Corps of Engineers, brevet colonel United States Army.

In this district there are—

Light-houses	60
Light-ships	0
Fog-signals operated by steam or hot-air engine	0
Day, or unlighted beacons	1
Buoys actually in position	100
Spare buoys for relief to supply losses	39
Tender, Haze, buoy tender and supply vessel	

The numbers preceding the names of stations correspond with the "Light-house List of the Northern and Northwestern Lakes," issued January 1, 1876.

527. *Thirty-mile Point, Lake Ontario, New York.*—The tower and dwelling at this station were completed in the early part of January, and a flashing white light of the 3d order has been shown since April 27, 1876. Improvements to the roads and a cobble-stone walk down the slope, are in progress.

534. *Dunkirk, Lake Erie, New York.*—The work of construction at this station was essentially completed June 30, 1876, and the light, third order, fixed white varied by white flashes, was shown for the first time from the new tower on the 1st of July, the light on the temporary wooden beacon being discontinued.

535. *Dunkirk beacon, Lake Erie, New York.*—This beacon is old, and the wood-work much decayed; an appropriation of $5,000 is asked for rebuilding it.

544. *Ashtabula, Lake Erie, Ohio.*—The new beacon, for which an appropriation was made March 3, 1873, has been erected near the terminus of the present extension of the west pier, at the mouth of Ashtabula River. The light was exhibited upon the opening of navigation, (April 8, 1876.) When the extension of the west pier is completed, this beacon will be moved to the head of the pier. The old beacon on crib behind the east pier has been removed.

549. *Cleveland beacon No. 2, Lake Erie, Ohio.*—This beacon was completed on September 1, 1875, and two fixed lights of the sixth order exhibited one above the other; the upper one white, the lower red. The mast-head lights heretofore used were removed. An elevated walk connects the beacon with the life-chain of east pier, Cleveland Harbor.

550. *Black River, Lake Erie, Ohio.*—The beacon at the head of the extension of the west pier, mouth of Black River, Ohio, was completed and the light exhibited September 18, 1875. The old and damaged brick tower on the shore was removed, and the site connected with the new beacon by an elevated walk.

——. *Sandusky Bay beacons, Ohio.*—The original appropriation for day beacons in this harbor having been made available for *lighted* beacons, with an additional appropriation of $8,000, the necessary title to site and cession of jurisdiction were obtained from the State of Ohio, and the construction of the three cribs upon which the range-lights are to be placed has been commenced. It is hoped that these cribs can be placed in position during July.

553. *Cedar Point, Lake Erie, Ohio.*—The site of the buoy-shed at this station has been protected from the action of the lake by a solid crib-work, with a wing projection to the eastward, all thoroughly tied together, and well riprapped. A good landing-pier for the buoys, 166 feet long, has been carried out into the lake.

558. *Turtle Island, Lake Erie, Ohio.*—The piling and shore protection of part of this island were severely damaged by the great gale of May 15, 1876. Another such storm might seriously endanger the light. New piles and riprap will be put down without delay.

——. *Maumee day beacons, Maumee Bay, Ohio.*—The board has asked that a portion of the appropriation of $14,000 for day beacons in Maumee Bay may be made available for continuing the temporary lights along the lines of the dredged channel. The temporary lights on piles, by which the channel was marked last season, were very useful, and they should continue to be used until a more permanent arrangement for marking the channel is completed.

559–560. *Maumee outer range, Lake Erie, Ohio.*—The lake front at these ranges is subject to the destructive action of the lake during gales, and was protected in 1875 by a substantial construction of crib-work and riprap, which has been very efficient. It is to be regretted that the adjoining private property on each side is not similarly protected. The severe gale of May 15, 1876, washed these unprotected shores so much that some additional riprap was required in front of the light-house site.

REPAIRS.

Repairs and improvements, more or less extensive, have been made at each of the following-named stations in the tenth district during the year:

509. *Ogdensburgh*, Saint Lawrence River, New York.
510. *Cross-over Island*, Saint Lawrence River, New York.
511. *Sister Islands*, Saint Lawrence River, New York.
513. *Rock Island*, Saint Lawrence River, New York.
514. *Tibbett's Point*, entrance to Saint Lawrence River, New York.
516. *Sacketts Harbor*, Lake Ontario, New York.
517. *Stony Point*, Lake Ontario, New York.
518. *Oswego*, Lake Ontario, New York.
519. *Oswego Pier-head*, Lake Ontario, New York.
520. *Fair Haven*, Lake Ontario, New York.
523. *Big Sodus*, Lake Ontario, New York.
524. *Genesee*, Lake Ontario, New York.
526. *Oak Orchard*, Lake Ontario, New York.
527. *Thirty-mile Point*, Lake Ontario, New York.
530. *Horseshoe Reef*, Buffalo, New York.
531. *Buffalo Breakwater*, Lake Erie, New York.
533. *Buffalo*, Lake Erie, New York.
534. *Dunkirk*, Lake Erie, New York.
535. *Dunkirk Beacon*, Lake Erie, New York.
536. *Erie Harbor*, Lake Erie, Pennsylvania.

7, 538. *Presque Isle beacon-ranges*, Lake Erie, Pennsylvania.
2. *Presque Isle*, Lake Erie, Pennsylvania.
4. *Ashtabula*, Lake Erie, Ohio.
5. *Grand River*, Lake Erie, Ohio.
6. *Grand River beacon*, Lake Erie, Ohio.
7. *Cleveland*, Lake Erie, Ohio.
8, 549. *Cleveland beacons*, Lake Erie, Ohio.
0. *Black River*, Lake Erie, Ohio.
3. *Cedar Point*, Lake Erie, Ohio.
4. *Cedar Point beacon*, Lake Erie, Ohio.
—. *Sandusky Bay beacons*, Lake Erie, Ohio.
5. *Marblehead*, Lake Erie, Ohio.
7. *West Sister*, Lake Erie, Ohio.
8. *Turtle Island*, Lake Erie, Ohio.
—. *Maumee Bay stake-lights*, Lake Erie, Ohio.
9. *Maumee outer range*, Lake Erie, Ohio.
1. *Maumee middle range*, Lake Erie, Ohio.
3. *Maumee inner range*, Lake Erie, Ohio.
5. *Monroe*, Lake Erie, Michigan.

LIGHT-SHIPS.

here are no light-ships in this district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

here are no fog-signals operated by steam or hot-air engines in this rict.

DAY OR UNLIGHTED BEACONS.

unkirk Harbor, New York, in good condition.

BUOYAGE.

he buoyage of this district is in satisfactory condition, and remains stantially as at the date of the last report.

TENDER.

he steam-tender Haze was employed in supply and inspection duty in the performance of buoy-service until the close of navigation last on. Soon after that time work was commenced upon the repairs of vessel under the appropriation of March 3, 1875. The repairs are nearly completed.

DEPOT.

he district depot is in good repair and meets all present requirements.

ELEVENTH DISTRICT.

he eleventh district embraces all aids to navigation on the northern northwestern lakes above Grassy Island light-station, Detroit River, includes lakes Saint Clair, Huron, Michigan, and Superior, and the its connecting them.

spector.—Commander William P. McCann, United States Navy.

ngineer.—Maj. Godfrey Weitzel, Corps of Engineers, brevet major-eral, United States Army.

There are in this district—

Light-houses	116
Light-ships	0
Fog-signals operated by steam or hot-air engines	13
Day, or unlighted beacons	1
Buoys actually in position	145
Spare buoys for relief and to supply losses	60
Tender, steamer Dahlia, buoy-tender and supply-vessel	1
Tender, steamer Warrington, used in construction and repairs	1

The numbers preceding the names of stations correspond with the "Light-house List of the Northern and Northwestern Lakes," issued January 1, 1876.

LIGHT HOUSES.

560. *Windmill Point, entrance to Lake Saint Clair, Michigan.*—This station, rebuilt during the year, was completed in the month of October, 1875. In this connection it is proper to remark that a light should be established at the northern point of Belle Isle to guide vessels into the south channel, which is almost exclusively used. On account of the bad reefs which extend out from Isle aux Pèches and Belle Isle, it is extremely difficult to strike this channel in dark nights, and a very large number of vessels annually ground on one or the other of these reefs, and are thus subjected to serious loss of money and time. An appropriation of $10,000 is recommended for a light at this point.

——. *Light-house between Fort Gratiot and Point aux Barques, Lake Huron, Michigan.*—The recommendation, made in several previous reports, to build a coast-light to divide the long distance of 75 miles between Point aux Barques and Fort Gratiot is renewed. This light-house would be one of the coast-lights of the general system, and is not intended to serve any local interest; as nearly all of the commerce of the lakes passes along this coast, the necessity for it will be evident. An appropriation of $40,000 to build it is submited.

576. *Harbor of Refuge, (Sand Beach,) Lake Huron, Michigan.*—The pier-head light at the angle of the breakwater was completed during the year, and the light first exhibited October 25, 1875.

578. *Port Austin, Saginaw Bay, Michigan.*—During the year the site for this station was purchased and the plans for the structure were approved. Work was about to be commenced when, owing to the action of Congress in providing for the construction of the light-house on the reef, it was suspended. An appropriation of $75,000 will be required in addition to that made by act approved March 3, 1873, to place it on the reef.

579. *Saginaw Bay, at the head of Saginaw Bay and mouth of the Saginaw River, Michigan.*—The construction of the range-lights at the mouth of this river was begun in May, 1876, and will be completed during September. The rear light will then serve as a coast-light, and the old one will be discontinued.

581. *Taiwas, (Ottawa,) Lake Huron, Michigan.*—The title to the site for the new station having been perfected, the site purchased, and the plans approved, work on it will be begun immediately and it will probably be completed during the present season.

584. *Thunder Bay River, Lake Huron, Michigan.*—A temporary light has been exhibited here since September, 1875. The greater part of the appropriation of $20,000, made by the act approved June 23, 1874, is still available, but it is not proposed to use it at present.

596. *Skilligallee, (Isle aux Galets,) Lake Michigan, Michigan.*—The sum of $5,000 appropriated by the act of Congress approved March 3, 1875,

has been expended in building a substantial protection around the whole island. A first-class steam-siren has also been placed at this station.

605. *Manistee, Lake Michigan, Michigan.*—The pier-head light near the end of the south pier at the entrance to Manistee River was completed and lighted October 15, 1875. The main light was discontinued on the same day.

607. *Père Marquette, Lake Michigan, Michigan.*—The following remarks contained in the last annual report are repeated, viz: "The last four annual reports have urged an appropriation of $5,000 for a keeper's dwelling at this point. It is much needed, and the recommendation is renewed. The dredging of the channel to a width of 200 feet will take the old house the keeper has been living in, which is not worth moving. No residence can be had within a half-mile, and that on the opposite side of the river from the light."

610. *White River, Lake Michigan, Michigan.*—The new station was completed last season, and lighted on the opening of navigation 1876. It is a brick dwelling with a square tower rising from the northwest corner.

614. *Grand Haven pier-light, Lake Michigan, Michigan.*—A first-class steam-siren has been placed directly under the beacon at the end of the south pier. It went into operation December 1, 1875.

617. *Kalamazoo pier-light, Lake Michigan, Michigan.*—A pier-head light has been erected near the end of the south pier, and the apparatus transferred to it from the main light. The latter was then discontinued.

623. *Calumet, Lake Michigan, Michigan.*—The beacon near the end of the north pier at the mouth of Calumet River will be finished during the month of August and the apparatus transferred to it from the main light, when the latter will be discontinued.

624. *Chicago, Lake Michigan, Illinois.*—An appropriation of $1,200 was made by Congress at its last session for furnishing a water-supply to the station from the city water-works. This has been done and the station has now an abundant supply of good water.

625. *Chicago pier-light, Lake Michigan, Illinois.*—This light will be moved out to the end of the north pier during the present season.

626. *Grosse Pointe, Lake Michigan, Illinois.*—The shore in front of this light is rapidly washing away and should be protected. An appropriation of $5,000 is needed for this purpose.

——. *Racine Point, Lake Michigan, Wisconsin.*—The recommendation contained in the last six annual reports to erect a lake coast-light at this point is renewed, and an appropriation of $40,000 is again recommended. The importance of this light has been often urged. The present light at Racine, which does not answer the purpose of a lake-coast light, will then be discontinued.

632. *Milwaukee Pier, Lake Michigan, Wisconsin.*—A lens and lamps of the fourth order have been substituted for the sixth-order apparatus heretofore used. The change was made last March. A steam fog-signal is needed at this station, and an appropriation of $5,000 is recommended.

643. *Port du Mort, Lake Michigan, Wisconsin.*—A first-class steam-siren was placed at this station during the last season.

645. *Poverty Island, Lake Michigan, Wisconsin.*—The tower and dwelling-house at this station have been entirely completed and the light was exhibited from the completed tower for the first time on the night of August 10, 1875.

650. *Green Island, off Menomonee River, Wisconsin.*—It is quite difficult to reach this station, and it is suggested that an appropriation of $200 be made for the purchase of additional land adjacent to the present site *to be used as a landing.*

the nearest land, and 40 miles from a suitable harbor; and as it will have to
in from 10 to 12 feet of water, it will require a structure of the most costly
stantial character. It is estimated that the cost will not be less than $300,0
accurate estimate can be given in advance on account of the liability to acci
delay while the work is in progress. Large as this sum is its outlay is fully
by the necessities of the navigation of the lakes.

It is recommended that an appropriation of $100,000 be made,
the work.

——. *L'Anse, Lake Superior, Michigan.*—A site for this statio
opposite side of the bay from the village of L'Anse has been
Plans for the structure have been approved. A deed of the l
been made to the United States, and it and other papers rel
the title are now in the hands of the United States district atto
examination.

675. *Eagle Harbor, Lake Superior, Michigan.*—An appropri
$8,000 was made by act approved March 3d, 1875, for re-establishi
lights to guide into this harbor. The site has been selected, b
has been the usual delay in procuring title. The papers are, h
now in the hands of the United States district attorney for exam

686. *Isle Royale, (Menagerie Island,) Lake Superior, Michiga*
station was completed during the past season, and was lighted
first time on the night of September 20, 1875.

——. *Passage Island, Lake Superior, Michigan.*—A conditional
priation was made by act of Congress approved March 3, 187
light-station at this place. No steps have yet been taken to
establishment.

REPAIRS.

Repairs, of greater or less extent, have been made or are in pr
execution at the following stations:

571. *Saint Clair Flats*, Michigan.

573, 574. *Saint Clair Flats Canal*, Michigan.

575. *Fort Gratiot*, Lake Huron, Michigan.

600. *Grand Traverse*, Grand Traverse Bay, Lake Michigan, Michigan.
602. *South Manitou*, Lake Michigan, Michigan.
603. *Point Betsey*, (Point aux Becs Scies,) east side of Lake Michigan, Michigan.
604. *Frankfort pier-head*, Lake Michigan, Michigan.
605. *Manistee*, Lake Michigan, Michigan.
606. *Grande Pointe au Sable*, Lake Michigan, Michigan.
607. *Père Marquette*, Lake Michigan, Michigan.
608. *Pentwater*, Lake Michigan, Michigan.
609. *Petite Pointe au Sable*, Lake Michigan, Michigan.
611. *White River pier-head*, Lake Michigan, Michigan.
613. *Muskegon*, Lake Michigan, Michigan.
614. *Grand Haven*, Lake Michigan, Michigan.
616. *Holland*, (Black Lake,) Lake Michigan, Michigan.
618. *South Haven*, Lake Michigan, Michigan.
619, 620. *Saint Joseph*, Lake Michigan, Michigan.
621. *Michigan City*, Lake Michigan, Indiana.
623. *Calumet*, Lake Michigan, Illinois.
625. *Chicago pier-head*, Lake Michigan, Illinois.
626. *Grosse Point*, Lake Michigan, Illinois.
627. *Waukegan*, Little Fort River, Illinois.
628. *Kenosha*, on Warrenton Island, Lake Michigan, Wisconsin.
630. *Racine*, Lake Michigan, Wisconsin.
631. *Racine pier-head*, Lake Michigan, Wisconsin.
632. *Milwaukee pier-head*, Lake Michigan, Wisconsin.
633. *Milwaukee* (north point,) Lake Michigan, Wisconsin.
634. *Port Washington*, Lake Michigan, Wisconsin.
635. *Sheboygan pier-head*, Lake Michigan, Wisconsin.
636. *Sheboygan*, Lake Michigan, Wisconsin.
637, 638. *Manitowoc*, Manitowoc River, Lake Michigan, Wisconsin.
639. *Twin River Point*, Lake Michigan, Wisconsin.
640, 641. *Bailey's Harbor ranges*, Lake Michigan, Wisconsin.
642. *Cana Island*, Green Bay, Wisconsin.
643. *Port du Mort*, Pilot Island, Green Bay, Michigan.
644. *Pottawatomie*, Rock Island, Green Bay, Michigan.
648. *Eagle Bluff*, Green Bay, Wisconsin.
649. *Chambers's Island*, Green Bay, Wisconsin.
650. *Green Island*, Green Bay, Wisconsin.
651. *Tail Point*, mouth of Fox River, Wisconsin.
652, 653. *Grassy Island ranges*, Green Bay, Lake Michigan, Wisconsin.
655. *Point Iroquois*, White Fish Bay, Lake Superior, Michigan.
656. *White Fish Point*, Lake Superior, Michigan.
657. *Big Sable*, Lake Superior, Michigan.
658. *Grand Island*, Lake Superior, Michigan.
659. *Grand Island Harbor*, Lake Superior, Michigan.
660, 661. *Grand Island Harbor ranges*, Lake Superior, Michigan.
662. *Marquette*, Lake Superior, Michigan.
664. *Granite Island*, Lake Superior, Michigan.
665. *Huron Island*, Lake Superior, Michigan.
668, 669. *Portage River ranges*, Keweenaw Bay, Lake Superior, Michigan.
670. *Manitou Island*, Lake Superior, Michigan.
671. *Gull Rock*, Lake Superior, Michigan.
675. *Eagle Harbor*, Lake Superior, Michigan.

678. *Ontonagon*, Lake Superior, Michigan.
680. *Outer Island*, (Apostle group,) Lake Superior, Wisconsin.
682. *La Pointe*, Lake Superior, Wisconsin.
684. *Minnesota Point*, mouth of Saint Louis River, Lake Superior, Minnesota.
685. *Duluth*, Lake Superior, Minnesota.
687. *Rock Harbor*, Lake Superior, Michigan.

LIGHT-SHIPS.

There are none in this district.

FOG-SIGNALS.

Since the last annual report, first-class steam-sirens have been erected at Skilligallee, Grand Haven, and Port du Mort light-stations, Lake Michigan, and a steam-whistle at the north end of West Huron Island, Lake Superior. The signal at Outer Island has been moved to a more secure position.

BUOYS.

The buoyage of the district has been carefully attended to during the year, new buoys have been placed as needed, and those swept from position promptly replaced. It is generally in good order and agrees with the printed buoy-list.

TENDERS.

The steam-barge Warrington has been constantly in service during the season of operations in carrying materials for the construction of new stations, the repair of others, and in conveying working-parties. During the winter she was overhauled and necessary repairs made.

The steam-tender Dahlia, used for inspection, supply, and buoyage, has been constantly employed during the season of navigation, is in an efficient condition, and meets the wants of the district.

DEPOT.

Detroit, Michigan.—The appropriation of $10,000 made by Congress at its last session was expended in removing the old dock and building a new one, dredging out the slips on either side of the new dock, and providing iron doors and shutters for the store-house. Some old buildings have been torn down and the grounds graded, the premises inclosed with an iron fence, an iron buoy and boat shed built, a car-track laid from the store-house and buoy and boat shed to the end of the dock, slopes sodded, &c. It is intended to complete the depot this season.

TWELFTH DISTRICT.

CALIFORNIA.

This district embraces all aids to navigation on the Pacific coast of the United States between the Mexican frontier and the southern boundary of Oregon, and includes the coast of California.

Inspector.—Commander A. T. Snell, United States Navy.

Engineer.—Lieut. Col. R. S. Williamson, Corps of Engineers, United States Army.

In this district there are—

ght-houses and lighted beacons	22
ght-ship	0
g-signals operated by steam or hot-air engines	10
ay or unlighted beacons	27
oys actually in position	29
are buoys for relief and to supply losses	29
nder Shubrick, common to twelfth and thirteenth districts, used for inspector's and engineer's purposes	1

The numbers preceding the names of stations correspond with those f the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the nited States," issued January 1, 1876.

LIGHT-HOUSES.

433. *Point Loma, entrance to San Diego Bay, sea-coast of California.*—he dwelling has been repaired, a portion of the wood-shed converted ito a dwelling for the assistant keeper, and a barn built. The station now in good condition.

447. *Point Hueneme, sea-coast of California.*—A close board fence, 10 et high, has been erected to protect dwelling and out-houses from rifting sands. Portions of the reservation have been planted in grasses d shrubs, which by frequent irrigation have been made to grow.

448. *Santa Barbara, sea-coast of California.*—The structures at this ation have been thoroughly renovated and repaired.

449. *Point Conception, sea coast of California.*—The recommendation ntained in the last annual report for an appropriation of $12,000 for pairing this station and building a keeper's dwelling to take the place the present structure, which is in a very bad condition, is renewed.

450. *Piedras Blancas, sea-coast of California.*—A keeper's dwelling in ogress at the date of last annual report has been completed.

451. *Point Pinos, sea-coast of California.*—The tower, parapet, and relling have been thoroughly repaired and renovated.

456. *Farallones, off San Francisco, California.*—The recommendations ntained in the two last annual reports are repeated.

The dwelling at this station is very much out of repair, and much too small for the nts of a first-order station. It was built in 1855 out of rock quarried on the island, d is very damp. A substantial wooden structure is needed.

An appropriation of $12,000 for repairs and for building a new keep-s dwelling is asked.

457. *Point Bonita, sea-coast of California.*—Considerable work has en done in removing the rock-obstructions in front of the fog-signal. A rvey has been made to determine the best method of improving and otecting that portion of the roadway, about midway between the tower d the fog-signal, where slides have occurred. The plan determined on is to make a tunnel through the rock, to avoid the most dangerous rt of the present roadway, and to cut away and properly slope the ngerous part of the crest, without which another slide would almost rtainly occur when the rainy season sets in. An appropriation of 5,000 having been made, the light and tower will be moved to a lower int, the present location being so high that the light is sometimes scured by fog, when it might be seen from a less elevated position.

458. *Fort Point, entrance to San Francisco Harbor, California.*—A idge has been built from the bluff near the keeper's dwelling to the t on which the light and fog-bell are placed. Formerly the keepers re compelled to go from the dwelling down steep stairs and up through

the fort in order to get to the tower or fog-signal, a very dangerous task during dark and stormy nights.

460. *Yerba Buena Island, San Francisco Bay, California.*—The steam fog-signal mentioned in the last annual report as being nearly completed was put in operation October 1, 1875.

461. *East Brother Island, in straits connecting San Francisco and San Pablo Bays, California.*—Considerable repairs and renovations have been made to the light-house and fog-signal structures and machinery during the past year. The wharf has been strengthened by driving six piles, and thoroughly binding them together with 12-inch by 12-inch timbers, and iron straps and bolts. A truss bridge from the wharf to the bluff of the island, and a new boat-house, have also been built. The wharf is now 3 feet higher, and is so strengthened as to withstand any ordinary storm.

465. *Cape Mendocino, sea-coast of California.*—Quite extensive repairs have been made at this station during the past year. The dwelling, which is exposed to the heavy winds frequent at this point, had become quite shaken, the chimneys were blown off, and windows stove in. The structure was thoroughly braced from the outside by 12-inch by 12-inch timbers extending from masonry abutment on the ground to the timbers of the second story of the structure. Substantial shutters were also made for the windows, and the chimneys repaired. As large droves of cattle roam over the cape, a fence to inclose a sufficient portion of the reservation for the keepers is required and will be built.

——. *Point Saint George, or vicinity, near Crescent City, sea-coast of California.*—The recommendations in the two last annual reports are repeated:

This is one of the most important points for a sea-coast light on the coast of California. The bluff point is about one hundred and thirty feet high, with level land for some distance back of it. Off the point, extending some six or seven miles, is a very dangerous reef of rocks, quite a number of which show above water, and many are awash at low tide; others have from three to four fathoms of water on them. The passage between the outlying rocks of this reef and Point Saint George is quite wide, and is used by the coasting-steamers and sailing-vessels. The steamer Brother Jonathan was wrecked on this reef some years ago during a fog, and many lives were lost, among them General Wright and staff, with the families of himself and several of his staff. A light-house and fog-signal should be erected here. An appropriation of $50,000 is asked to commence the work.

LIGHT-SHIPS.

There are no light-ships in this district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

Point Conception.—A 12-inch steam-whistle.
Año Nuevo Island.—A 12-inch steam-whistle.
Pigeon Point.—A 12-inch steam-whistle.
Point Montara.—A 12-inch steam-whistle.
Point Bonita.—A first-order steam-siren.
East Brother Island.—A 12-inch steam-whistle.
Yerba Buena Island.—A 10-inch steam-whistle.
Point Reyes.—A 12-inch steam-whistle.
Point Arena.—A 12-inch steam-whistle.
Humboldt.—A 12-inch steam-whistle.

DAY OR UNLIGHTED BEACONS.

San Diego Bay, California.—In October last, the third-class buoys, which had marked the channel from Ballast Point to New San Diego, were removed and eight pile beacons constructed. These beacons con-

sist of four piles driven to give an 8-foot face perpendicular to channel, by a 6-foot face parallel to it. The piles were driven 10 feet into the hard sand, and were sheathed, where exposed to the water, with yellow metal. The beacons were constructed in about 10 feet low water, and the tops of piles were about 10 feet above high-water mark. The box, 5 feet deep, of 2-inch plank, was well spiked to the piles. These beacons have required no repairs, and have given great satisfaction to navigators entering the bay.

The pile-beacons in San Francisco Bay and branches are as follows:

To mark entrance to Redwood Creek, 4.

To mark end of shoal north of Yerba Buena Island, 1.

To mark Berkley Rock, 1.

To mark Southampton Shoal, 2.

To mark end of shoal between Karquines Straits and Napa Creek, 1.

To define channel through San Pablo Bay to Petaluma Creek, 4.

To define channel through Suisun Bay, 3.

To mark end of mud-flat between Montezuma and Suisun Creeks, Suisun Bay, 1.

A concrete beacon has been erected on Commission Rock, Mare Island Straits.

——. *Anita Rock, harbor of San Francisco, California.*—The remarks made in last year's report are repeated:

This rock is a serious obstruction to navigation and should be marked by spindle. An appropriation of $2,300 is asked for this purpose.

The iron spindle, crowned by cage, was replaced on Fauntleroy Rock, Crescent City, last fall.

BUOYS.

On January 29th, an iron nun sea-buoy, built for the purpose, was placed near Noon-day Rock. The buoy is 16 feet long and 9 feet greatest diameter. A second-class buoy was placed in the edge of breakers at entrance to channel to Humboldt Bay; it has proved of material aid to steamers running there. During the year two first-class buoys, two second-class buoys, and one third-class buoy have been lost.

TENDER AND SUPPLY VESSEL.

The Shubrick is the only light-house vessel on the Pacific Coast. The coast-line is nearly 1,500 miles in extent, and it is impossible for the Shubrick to do all the work required in both twelfth and thirteenth districts. There should be a tender for each district to keep the buoyage in good condition, and to properly perform the work of the inspectors and engineers. An appropriation of $100,000 for a steam-tender is asked.

DEPOTS.

There are two depots in this district. That at Yerba Buena is used as a buoy-depot and for general supplies of light-houses. That at Fort Point contains engineer's stores and lampists' tools.

THIRTEENTH DISTRICT.

This district embraces all aids to navigation on the Pacific coast of the United States north of the southern boundary of Oregon. It extends from the forty-first parallel of latitude to British Columbia, and includes the coasts of Oregon and of Washington Territory.

Inspector.—Lieutenant-Commander Louis Kempff, United States Navy.

Engineer.—Major Nathaniel Michler, Corps of Engineers, brevet brigadier-general United States Army, until December 28, 1875. Major John M. Wilson, Corps of Engineers, brevet colonel United States Army, present engineer.

There are in this district—

Light-houses	11
Light-ships	0
Fog-signals operated by steam or hot-air engines	3
Day or unlighted beacons	12
Buoys actually in position	61
Spare buoys for relief and to supply losses	74

There is, properly speaking, no tender in this district. The Shubrick, used in the twelfth district, does occasional duty for inspection, supply, and engineer purposes.

The numbers preceding the names of stations correspond with the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1876.

LIGHT-HOUSES.

470. *Cape Arago, (Gregory,) sea-coast of Oregon.*—A bridge connecting the island on which the light is situated with the main-land has been built, the keeper's dwelling repainted and reshingled, a concrete floor laid in the cellar, kitchen floor renewed, a new plank walk laid from the keeper's dwelling to the tower, and a new cistern built. In June a double-wick Funck lamp was put up in place of the Franklin lamp formerly used. Everything connected with this station is now in good order.

472. *Point Adams, south side of entrance to the Columbia River, Oregon.*—The light-house and dwelling have been repainted, and other minor repairs made.

473. *Cape Disappointment, (Hancock,) north side of entrance to Columbia River, Oregon.*—A new cistern for keeper's dwelling has been constructed, and about twenty acres of land for pasture have been inclosed by a substantial fence.

—— *Range-lights at Saint Helen's Bar, Columbia River, Oregon.*—Congress having appropriated $1,000 for range-lights, the work will be commenced as soon as the proper location can be decided upon. The engineer in charge of the improvement of the river is endeavoring to open a new channel through the bar on the Oregon side, where there will be no danger from rocks.

474. *Shoalwater Bay, on Toke Point, entrance to Shoalwater Bay, Washington Territory.*—About 25 acres of land for pasture have been surrounded with a substantial board fence, the roof of the dwelling-house has been reshingled, and other repairs made, placing the station in good condition.

477. *New Dungeness, Strait of Juan de Fuca, Washington Territory.*—The water-shed for supplying the cisterns used for the fog-signal has been enlarged 2,400 square feet. Extra storm and lantern panes were furnished in June, 1876.

479. *Admiralty Head on Red Bluff, Whidby's Island, entrance to Puget Sound, Washington Territory.*—A new road has been constructed from the boat-landing to the tower, and some repairs have been made.

480. *Point no Point, Puget Sound, Washington Territory.*—The extreme point of Point no Point has been selected for this light, the focal plane

be not more than 35 feet above low water. Negotiations have been progress for the land, but the exorbitant price asked for it has prented its purchase. No work has been done other than to prepare ans and specifications.

LIGHT-SHIPS.

There are no light-ships in this district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

Cape Flattery—a 12-inch whistle.
New Dungeness—a 12-inch whistle.
Point Adams—a 12-inch whistle.

DAY OR UNLIGHTED BEACONS.

There are twelve beacons in this district, two on Sand Island (rangeacons) for entering and leaving the Columbia River, nine driven to ark the channel of the Columbia River between Tongue Point and oody Island, and one on Minor Island in the Straits of Fuca; of the acons, the two on Sand Island are built of logs bolted together in the ape of a frustum of a pyramid; the other ten are single piles, with oss-boards at the top.

BUOYAGE.

The buoyage of this district is in as good order as possible with the nited means at the disposal of the inspector.

TENDERS.

There is no tender for this district, the steamer Shubrick, belonging the twelfth district, being occasionally sent when such service is inspensable.
The want of another steamer for light-house purposes on the Pacific ast is a serious inconvenience to the establishment. An appropriaon for a new vessel would relieve the board from embarrassment.

DEPOT.

A site for the depot for the thirteenth district has been selected by e Light-House Board on Tongue Point, Columbia River; a survey has en made of the locality and of the Columbia River immediately in ont, and negotiations are in progress for the purchase of five acres of nd.

FOURTEENTH DISTRICT.

The fourteenth light-house district extends from Pittsburgh, Pa., to iro, Ill., and embraces all the aids to navigation on the Ohio River.
Inspector.—Lieut. Charles H. Rockwell, United States Navy, until Febary 19, 1876. Commander Albert Kautz, United States Navy, prest inspector.
Engineer.—Maj. W. E. Merrill, Corps of Engineers, United States my.
In this district there are—

hts	133
oys actually in position	10
ader (steam) Lily	1

On the 1st of April, 1876, that part of the Mississippi River between Cairo, Ill., and New Orleans, was transferred to the fifteenth district, as it was found that more economical service could be rendered by making this district include the Ohio River alone, leaving the entire Mississippi River to the fifteenth district. The stake-lights heretofore established have been found efficient and valuable aids to navigation. Owing to the limited appropriation, but two new lights have been established during the year.

The steam tender Lily, used for inspection and supply, is found to be economical and efficient.

List of lights established in the fourteenth light-house district from date of organization, and in operation at the close of the year ending July 15, 1876.

Name of light.	Date established.	Character.	Distances from Pittsburgh.
			Miles.
Bruno Island	May 19, 1875	Fixed stake-light	2
Horse Tail Ripple	do	do	6
Duff's Bar	do	do	8
Merriman's Bar	do	do	9½
Merriman's Bar	do	do	10
White's Ripple	May 18, 1875	do	11
Deadman's Island	do	do	15
Logstown Bar	do	do	18
Baden Bar	Oct. 27, 1875	do	20
Wallory Bar	May 18, 1875	do	21
Laycock's Bar	do	do	25
Beaver Shoals	May 19, 1875	do	26
Beaver Shoals	do	do	26½
Raccoon Bar	May 18, 1875	do	29
Phillisi Island	May 20, 1875	do	35
Georgetown Island	May 17, 1875	do	37
Line Island	do	do	40
Baker's Island	do	do	49
Black's Island	do	do	53
Brown's Island	do	do	60
Brown's Island	do	do	63
Captina Island	May 15, 1875	do	106
Captina Island	May 20, 1875	do	107
Fish Creek	May 21, 1875	do	109
Opossum Creek	May 15, 1875	do	113
Petticoat Bar	do	do	146
Bat and Grape Islands	May 14, 1875	do	150
Carpenter's Bar	do	do	166
Carpenter's Bar	do	do	167
Mustapha Island	do	do	194½
Mustapha Island	do	do	196
Belleville Island	do	do	198
Buffington Island	May 13, 1875	do	212
Buffington Island	do	do	213
Sand Creek	do	do	218
Old Town Island	do	do	224
Goose Island	May 22, 1875	do	226
Letart Falls	May 13, 1875	do	229
Letart Falls	do	do	230
Eight-mile Island	May 22, 1875	do	258
Gallipolis Island	do	do	266
Gallipolis Island	do	do	266¾
Raccoon Island	Jan. 6, 1875	do	273
Raccoon Island	do	do	273½
Straight Ripple	do	do	278
Straight Ripple	do	do	283
Green Bottom	May 12, 1875	do	290
Guyandotte	Jan. 6, 1875	do	302
Twelve Pole	Jan. 7, 1875	do	311
Twelve Pole	do	do	311½
Greenup Bar	Jan. 5, 1875	do	331
Sciota Bar	Jan. 8, 1875	do	335
Conoconeque Bar	May 24, 1875	do	364
Conoconeque Bar	Jan. 5, 1875	do	365
Fairview	Apr. 21, 1876	do	377
Quick's Run	Jan. 4, 1875	do	379
Brush Creek Island	May 24, 1875	do	384
Manchester Island	Jan. 4, 1875	do	391

of lights established in the fourteenth light-house district, &c.—Continued.

Name of light.	Date established.	Character.	Distances from Pittsburgh.
			Miles.
Island	Jan. 4, 1875	Fixed stake-light	392
lar	Jan. 8, 1875	do	412
	May 25, 1875	do	423
	do	do	429
	do	do	430
	do	do	431
ar	Dec. 12, 1874	do	446
ar	May 25, 1875	do	453
ar	Dec. 12, 1874		456
ar	do		456
ar	do		457
ple	Jan. 31, 1875	Fixed stake-light	471
ple	Jan. 1, 1875	do	471
	do	do	490½
land	Aug. 24, 1875	do	497
Bar	Dec. 31, 1874	do	501
Bar	do	do	502½
	Aug. 24, 1875	do	503
	do	do	509½
	do	do	510
	Dec. 31, 1874	do	512
	do	do	518
r	do	do	524
	July 6, 1876	do	533
	Dec. 31, 1874	do	537
	Aug. 24, 1875	do	544
ar	Dec. 31, 1874	do	550½
r	Aug. 23, 1875	do	556
	Jan. 31, 1875	do	561
	Apr. 1, 1875	do	598
	Dec. 30, 1874	do	602
	Dec. 29, 1874	do	624
eek	Aug. 21, 1875	do	628
	Aug. 20, 1875	do	654
Bar	Dec. 28, 1874	do	669½
	do	do	683
	do	do	683
	Aug. 20, 1875	do	685
each	Dec. 28, 1874	do	690
	Aug 20, 1875	do	698
	do	do	710½
	Aug. 19, 1875	do	716
ar	do	do	728
ar	do	do	731
d	Dec. 26, 1875	do	756
d	Dec. 26, 1874	do	758
d	do	do	759
Bar	do	do	764
Bar	do	do	765
sland	do	do	771
lar	do	do	782
lar	do	do	783
sland	Dec. 25, 1874	do	796
sland	do	do	797
cks	Dec. 24, 1874	do	833
cks	do	do	834
n Bar	do	do	848
	Feb. 23, 1875	do	855
Island	Dec. 24, 1874	do	862
Island	do	do	863
	do	do	864
r	do	do	870
Bar	Dec. 23, 1874	do	907
Bar	do	do	912
Bar	do	do	913
Bar	do	do	914
	Dec. 22, 1874	do	931
	do	do	932
	do	do	933
	do	Floating light	943
	do	do	944
	do	do	945
	do	do	946
	do	do	947
	Dec. 21, 1874	Fixed stake-light	948

FIFTEENTH DISTRICT.

The fifteenth light-house district extends on the Mississippi from the head of navigation to New Orleans, and on the Missouri from the head of navigation to its mouth, and embraces all the aids to navigation within these limits.

Inspector.—Commander R. R. Wallace, United States Navy.

Engineer.—Maj. Charles R. Suter, Corps of Engineers, United States Army.

In this district there are—

Lights	153
Buoys actually in position	5
Tender (steam) Alice	1

The annual rise of the Missouri and Mississippi usually occurs in June. The force of the water then levels off the sand-bars and obliterates the channel. During the months of July and August the river recedes to its low-water stage, cutting out a new channel each year, differing in many respects from that of the year before. A change in the location of many of the lights is therefore required, and the whole system is re-arranged annually. The changes in the river have been greater than usual during the past year, and the labors of the officers in charge have been correspondingly arduous. A few lights have been established on the Missouri River. It is intended during the coming season to place from 14 to 18 more.

The last winter was unusually mild, and navigation was closed but a short time between Keokuk, Iowa, and Saint Louis. The Lower Mississippi was open all winter, and the lights were exhibited the entire season. Experiments are being made to further perfect the form of lantern used.

List of lights established in the fifteenth light-house district from date of organization, and in operation at the close of the year ending June 30, 1876.

MISSISSIPPI RIVER, SAINT PAUL, MINNESOTA, TO NEW ORLEANS, LOUISIANA.

Name of light.	Date established.	Character.	Distances from Saint Paul.
			Miles.
Newport	Aug. 24, 1875	Fixed stake-light	.8
Pine Bend	May 11, 1875	do	7.15
Gray Cloud	May 11, 1875	do	4.19
Hastings	Aug. 26, 1875	do	10.29
Head Lake Pepin, 1	May 11, 1875	do	30.39
Head Lake Pepin, 2	Sept. 1, 1875	do	1.00
Maiden Rock	May 11, 1875	do	12.72
Lake City	May 11, 1875	do	6.78
Foot Lake Pepin	May 13, 1875	do	10.88
Wabasha, West	Aug. 23, 1875	do	4.99
Wabasha, East	Aug. 23, 1875	do	1.93
Beef Slough, Upper	Aug. 26, 1875	do	4.97
Beef Slough, Middle	Aug. 26, 1875	do	1.98
Beef Slough, Lower	Aug. 26, 1875	do	1.99
Bett's Chute	Aug. 23, 1875	do	30.129
Eastmore	Aug. 26, 1875	do	12.142
Black River	May 13, 1875	do	25.168
Warner's Landing	May 13, 1875	do	30.205
Coon Slough	May 14, 1875	do	4.209
Crooked Slough	May 14, 1875	do	32.241
North McGregor	June 17, 1876	do	17.258
Clayton, First	Aug. 21, 1875	do	16.274
Clayton, Second	Aug. 21, 1875	do	1.275

of lights established in the fifteenth light-house district, &c.—Continued.

MISSISSIPPI RIVER, SAINT PAUL, MINNESOTA, &c.—Continued.

Name of light.	Date established.	Character.	Distances from Saint Paul.
			Miles.
l	Aug. 21, 1875	Fixed stake-light	1.216
:h	Aug. 21, 1875	do	2.278
	Aug. 21, 1875	do	6.284
er	Aug. 21, 1875	do	12.296
'er	June 17, 1876	do	2.298
	Aug. 19, 1875	do	152.450
irie	Aug. 29, 1875	do	20.470
ight	June 19, 1876	do	38.508
ing	Aug. 19, 1875	do	4.512
r, 1	Aug. 26, 1875	do	12.524
r, 2	Aug. 26, 1875	do	12.524
	Aug. 18, 1875	do	25.549
sing, 1	May 17, 1875	do	42.591
sing, 2	Sept. 4, 1875	Floating light	1.592
sing, 3	Sept. 4, 1875	do	1.592
sing, 4	May 17, 1875	Fixed stake-light	1.593
	Sept. 6, 1875	do	4.597
	May 7, 1875	do	4.601
	Sept. 6, 1875	do	3.604
	Sept. 6, 1875	do	1.605
	May 17, 1875	do	15.620
	Sept. 6, 1875	do	10.630
	Sept. 6, 1875	do	6.636
	Sept. 6, 1875	do	5.641
	Sept. 7, 1875	do	22.663
	May 17, 1875	do	5.668
l	Sept. 7, 1875	do	4.672
g	Sept. 7, 1875	do	3.675
	Sept. 7, 1875	do	40.715
	Sept. 7, 1875	do	1.716
	April 9, 1875	do	2.718
	May 18, 1875	do	2.720
ing	April 9, 1875	do	2.722
	Sept. 10, 1875	do	10.732
	Sept. 7, 1875	do	2.744
	Sept. 8, 1875	do	3.747
	Sept. 8, 1875	do	2.749
r	Sept. 8, 1875	do	2.751
r	May 21, 1875	do	2.753
	Sept. 8, 1875	do	6.759
g	Nov. 11, 1875	do	1.760
	May 6, 1875	do	2.762
	April 7, 1875	do	1.763
	Sept. 8, 1875	do	25.788
	Sept. 24, 1875	do	1.789
	Oct. 19, 1875	do	10.799
	Sept. 9, 1875	do	5.804
acks, Lower	Dec. 4, 1874	do	1.805
s	June 26, 1875	do	8.813
	Dec. 10, 1874	do	14.827
	Dec. 10, 1874	do	6.833
s	Dec. 15, 1874	do	7.840
	Dec. 10, 1874	do	2.842
's	Dec. 10, 1874	do	2.844
	Dec. 10, 1874	do	3.847
ve Island	April 17, 1875	do	6.853
ve Bend	June 25, 1875	do	4.857
	Dec. 15, 1874	do	4.861
	Dec. 15, 1874	do	3.864
rossing	Sept. 10, 1875	do	4.868
	Nov. 5, 1875	do	16.884
	Nov. 5, 1875	do	15.899
	Nov. 7, 1875	do	30.929
Jpper	Dec. 11, 1874	do	20.949
	Dec. 11, 1874	do	3.952
	Dec. 12, 1874	do	1.953
ll	Mar. 12, 1875	do	2.955
nk	Dec. 12, 1874	do	2.955
d	Mar. 12, 1875	do	3.958
	Nov. 5, 1875	do	6.964
	Nov. 5, 1875	do	10.974
	Nov. 5, 1875	do	4.978

F

List of lights established in the fifteenth light-house district, &c.—Continued.

MISSISSIPPI RIVER, SAINT PAUL, MINNESOTA, &c.—Continued.

Name of light.	Date established.	Character.	Distances from Saint Paul.
			Miles.
Foot Missouri Sister	Nov. 6, 1875	Fixed stake-light	8.96
Foot Able's Tow-Head	Nov. 6, 1875	do	4.990
James' Bayou	Sept. 4, 1875	do	50.1040
Island No. 10	Sept. 14, 1875	do	41.1091
New Madrid Bend	Sept. 14, 1875	do	12.1103
Tennessee State Line	Sept. 14, 1875	do	7.1110
Point Pleasant, Mo	Apr. 19, 1876	do	5.1115
Tiptonville	Sept. 14, 1875	do	8.1123
Stewart's Landing	Sept. 14, 1875	do	6.1129
Bass Field	Sept. 14, 1875	do	6.1135
Linwood Field	Sept. 14, 1875	do	24.1159
Hickman's Landing	Sept. 15, 1875	do	20.1179
Buckner's Landing	Sept. 15, 1875	do	10.1189
O'Donnel's Landing	Sept. 29, 1875	do	12.1201
Johnson's Landing	Sept. 15, 1875	do	10.1211
Fletcher's Landing	Sept. 15, 1875	do	3.1214
Plumb Point	Sept. 15, 1875	do	10.1224
Bullerton Tow-Head	Sept. 15, 1875	do	2.1226
Fort Pillow	Sept. 29, 1875	do	8.1234
Dean's Island Bend	Apr. 18, 1876	do	33.1267
Brandywine Tow-Head	June 1, 1876	do	4.1271
Bateman's Field	June 1, 1876	do	2.1273
W. R. Arthur's Wreck	Sept. 16, 1875	do	15.1288
Ensley's Field	Sept. 17, 1875	do	13.1301
Reeves's Bar	Sept. 17, 1875	do	2.1303
Cow Island	Sept. 28, 1875	do	2.1310
Harklerode's Crossing	Sept. 17, 1875	do	14.1324
De Mumbrey's	Sept. 17, 1875	do	18.1342
Moon's Two Head	Sept. 17, 1875	do	2.1344
Fox Island	Sept. 17, 1875	do	8.1352
"O. K." Landing	Sept. 17, 1875	do	3.1355
Shoo Fly Crossing	Sept. 18, 1875	do	5.1360
Island No. 60	Sept. 18, 1875	do	10.1370
Grant's Pass	Sept. 19, 1875	do	10.1380
Victoria Landing	Sept. 19, 1875	do	110.1490
Neblett's Landing	Apr. 16, 1876	do	30.1520
Island No. 76	Sept. 20, 1875	do	30.1550
Eutaw Landing	Sept. 26, 1875	do	15.1565
Glencoe	Sept. 20, 1875	do	4.1569
Fanny Bullitt's Tow-Head	Jan. 20, 1876	do	34.1603
Ashton's Bar	Sept. 26, 1875	do	20.1623
Bale Shed	Apr. 15, 1876	do	16.1639
McMillen's	Sept. 21, 1875	do	3.1642
Bavarian Crossing	Sept. 21, 1875	do	4.1646
Island No. 96	Sept. 21, 1875	do	12.1658
Burleigh's Landing	Sept. 21, 1875	do	12.1670
Omega	Sept. 21, 1875	do	8.1678
Briccount's	Sept. 22, 1875	do	22.1700
Point Pleasant, La	Apr. 15, 1876	do	55.1755
Buck Ridge	Sept. 22, 1875	do	10.1765
Bonjurant's Landing	Sept. 23, 1875	do	20.1785
Bruinsburgh Landing	Sept. 23, 1875	do	2.1787
General Taylor's	Sept. 23, 1875	do	15.1802
Natchez Island	Sept. 23, 1875	do	45.1847
Ashley Avenue	Sept. 23, 1874	do	5.1852
Avalanche Landing	Sept. 23, 1875	do	8.1860
Green's Landing	Sept. 23, 1875	do	4.1864
Morgan's Bend	Apr. 15, 1876	do	70.1934

MISSOURI RIVER.—KANSAS CITY TO MOUTH OF RIVER.

Name of light.	Date established.	Character.	Distances from Kansas City.
			Miles.
ibley Chain, 1	Sept. 20, 1875	Fixed stake light	40
ibley Chain, 2	Sept. 20, 1875	do	3. 43
eering's	Sept. 16, 1875	do	230. 273
odd's Island	July 30, 1875	do	2. 275
oward's Bend	July 29, 1875	do	63. 338

ist of lights established in the 15th light-house district and discontinued from date of organization to the close of the year ending June 30, 1876.

Name of light.	Date established.	Date discontinued.	Remarks.
rong's	Sept. 6, 1875	Mar. 10, 1876	Channel not yet defined.
homas Chute	Aug. 16, 1875	Mar. 15, 1876	Change of channel.
ck's Landing	Sept. 7, 1875	June 30, 1876	Channel not yet defined.
hode's Point	Mar. 18, 1875	Aug. 31, 1875	Do.
fferson Barracks Dike	Dec. 4, 1874	Nov. 1, 1875	On wreck, not required in high water.
endale	Dec. 10, 1874	June 7, 1876	Do.
ive Branch	Sept. 10, 1875	Nov. 1, 1875	Not required in high water.
an's Landing	Sept. 10, 1875	Nov. 1, 1875	Channel changed for the present.
ul Jones	Dec. 12, 1874	Dec. 31, 1875	Of use, but not absolutely required.
ck Pile	Nov. 1, 1875	Mar. 1, 1876	Channel increased in width, not required.
d's Tow-Head	Dec. 12, 1874	May 15, 1876	Channel not yet defined.
eenfield	Dec. 12, 1874	May 15, 1876	Do.
tes's Island	July 29, 1875	Nov. 30, 1875	Do.

RECAPITULATION.

tal number of lights on the Mississippi River in operation June 30, 1876	148
tal number of lights on the Missouri River in operation June 30, 1876	5
gregate number of lights in operation in the fifteenth light-house district June 30, 1876	153
tal number of lights established in the fifteenth light-house district and discontinued prior to June 30, 1876	13
gregate number of lights established in the fifteenth light-house district from date of organization to close of year ending June 30, 1876	166

CONCLUSION.

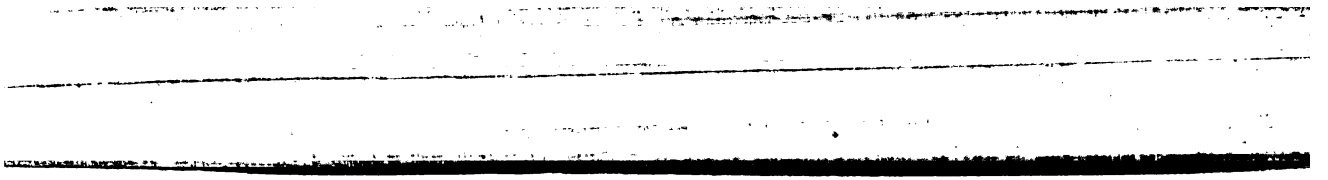
In conclusion, the board begs leave to say that it will be seen by this port that no efforts have been spared by its members or its officers keep the establishment up to the high standard of past years, and it its efforts to accomplish this result have been attended with a large asure of success.

All of which is respectfully submitted.

JOSEPH HENRY,
Chairman.

. G. WALKER,
Commander, U. S. N., Naval Secretary.

PETER C. HAINS,
Major of Engineers, U. S. A., Engineer Secretary.



UNITED STATES LIFE-SAVING SERVICE.

REPORT

OF THE

UNITED STATES LIFE-SAVING SERVICE.

TREASURY DEPARTMENT,
UNITED STATES LIFE SAVING SERVICE,
Washington, D. C., November 30, 1876.

SIR: In compliance with the requirements of the act of July 31, 1876, I have the honor to submit the following report of the expenditures of the moneys appropriated for the maintenance of the Life-Saving Service for the fiscal year ending June 30, 1876, and of the operations of said service during the year.

The following statements show the appropriations and expenditures for the year:

APPROPRIATIONS.

Life-Saving Service, 1876.—For salary of one superintendent of life-saving stations on the coasts of Maine and New Hampshire, district No. 1	$1,000 00
For salary of one superintendent of life-saving stations on the coasts of Massachusetts, district No. 2	1,000 00
For salary of one superintendent of life-saving stations on the coasts of Long Island, district No. 3	1,500 00
For salary of one assistant superintendent of life-saving stations on the coasts of Long Island, district No. 3	500 00
For salary of one superintendent of life-saving stations on the coasts of New Jersey, district No. 4	1,500 00
For salary of one superintendent of life-saving stations on the coasts of Delaware, Maryland, and Virginia, district No. 5	1,000 00
For salary of one superintendent of life-saving stations on the coasts of Virginia and North Carolina, district No. 6	1,000 00
For salary of one superintendent of life-saving stations on the coasts of Florida, district No. 7	1,000 00
For salary of one superintendent of life-saving stations on the coasts of Lakes Erie and Ontario, district No. 8	1,000 00
For salary of one superintendent of life-saving stations on the coasts of Lakes Huron and Superior, district No. 9	1,000 00
For salary of one superintendent of life-saving stations on the coasts of Lake Michigan, district No. 10	1,000 00
For salaries of 150 keepers of life-saving stations, at $200 each	30,000 00
For salaries of five keepers of houses of refuge on the coast of Florida, at $40 per month each	2,400 00
For pay of crews of experienced surfmen at such stations, and for such periods as the Secretary of the Treasury may deem necessary and proper	157,680 00
Total	201,580 00

EXPENDITURES.

Salary of superintendent of life-saving stations in district No. 1	1,000 00
Salary of superintendent of life-saving stations in district No. 2	1,000 00
Salary of superintendent of life-saving stations in district No. 3, (July 1, 1875, to March 31, 1876, inclusive)	1,125 00
Salary of assistant superintendent of life-saving stations in district No. 3, (August 12, 1875, to March 31, 1876, inclusive)	317 81

Salary of superintendent of life-saving stations in district No. 4		$1,500 00
Salary of superintendent of life-saving stations in district No. 5, (August 18, 1875, to June 30, 1876, inclusive)		869 64
Salary of superintendent of life-saving stations in district No. 6		1,000 00
Salary of superintendent of life-saving stations in district No. 8, (February 23, 1876, to June 30, 1876, inclusive)		354 43
Salary of superintendent of life-saving stations in district No. 9, (January 12, 1876, to June 30, 1876, inclusive)		469 75
Salary of superintendent of life-saving stations in district No. 10, (May 31, 1876, to June 30, 1876, inclusive)		85 15
		7,721 94
Pay of 102 keepers, districts Nos. 1, 2, 3, 4, and 6, quarter ending September 30, 1875		5,100 00
Pay of 108 keepers, districts Nos. 1, 2, 3, 4, 5, and 6, quarter ending December 31, 1875		5,217 32
Pay of 109 keepers, districts Nos. 1, 2, 3, 4, 5, and 6, quarter ending March 31, 1876		5,436 71
Pay of 76 keepers, districts Nos. 1, 2, 4, 5, and 6, quarter ending June 30, 1876		3,770 35
		19,524 38
Pay of 36 surfmen in district No. 1, November 1, 1875, to April 30, 1876, inclusive		8,640 00
Pay of 60 surfmen in district No. 2, November 1, 1875, to April 15, 1876, inclusive		13,200 00
Pay of 24 surfmen in district No. 2, November 1, 1875, to April 30, 1876, inclusive		5,760 00
Pay of 192 surfmen in district No. 3, November 15, 1875, to March 31, 1876, inclusive		34,560 00
Pay of 186 surfmen in district No. 4, November 15, 1875, to March 31, 1876, inclusive		33,480 00
Pay of 36 surfmen in district No. 4, November 15, 1875, to April 15, 1876, inclusive		7,200 00
Pay of 36 surfmen in district No. 5, December 1, 1875, to March 31, 1876, inclusive		5,760 00
Pay of 60 surfmen in district No. 6, December 1, 1875, to March 31, 1876, inclusive		9,600 00
		118,200 00
Pay of 36 surfmen in district No. 1, 1 day's drill and exercise, $3		108 00
Pay of 144 surfmen in district No. 3, 1 day's drill and exercise, $3		432 00
Pay of 6 surfmen in district No. 4, 3 days' drill and exercise, $3		54 00
Pay of 6 surfmen in district No. 2, 1 day's drill and exercise, $3		18 00
		612 00
Pay of surfmen in district No. 1, for services at wrecks which occurred between May 1, 1876, and June 30, 1876, a period when crews were not required to reside at the stations		75 00
Balance of available funds July 1, 1876		55,446 68
		55,521 68
Total expenditures		201,580 00

APPROPRIATIONS.

Life-Saving Service, Contingent Expenses, 1876.—For fuel for 155 stations and houses of refuge; repairs and outfits for the same; supplies and provisions for houses of refuge, and for shipwrecked persons succored at stations; traveling expenses of officers under orders from the Treasury Department, and contingent expenses, including freight, storage, repairs to apparatus, medals, stationery, advertising, and miscellaneous expenses that cannot be included under any other head of life-saving stations on the coasts of the United States $30,000 00

EXPENDITURES.

Apparatus	$3,875 79
Advertising	2 50
Books of instruction to superintendents	15 40
Dies for medals of first and second class	2,200 00
Freight, storage, packing, telegraphing, &c	407 00
Fuel for 108 stations	5,457 67
Furniture, supplies, &c	4,928 67
Hire of horses to assist in transporting apparatus from stations to scene of wrecks	6 00
Medals	538 05
Outfits	1,384 05
Repairs of stations	1,969 79
Removal of stations on account of the encroachment of the sea	300 00
Recording deed of site for relief boat-house	91
Relief boat-house on Cape Cod, district No. 2	995 00
Rent of Inspector's office	200 00
Stationery	248 53
Sustenance of persons rescued from wrecked vessels	105 40
Traveling expenses of officers	3,655 58
Wreck charts	250 00
Balance of available funds July 1, 1876	3,459 66
	30,000 00

ıe above statements differ from the statement of expenditures by ·ants for the year, in the following particulars:

	Life-Saving Service, 1876.	Life-Saving Service, contingent expenses, 1876.
nts expended per statement of "expenditures by warrants"	$146,170 34	$27,245 32
chargeable to appropriation for Life-Saving Service, ıtingent Expenses, 1876, improperly charged to appropıtion for Life-Saving Service, 1876, and not corrected il the present fiscal year	34 30	34 30
	146,136 04	27,277 62
·ment not included in warrant-account until subsent to June 30, 1876	2 72	
ıds of disbursing clerk June 30, 1876, and belonging to appropriation for contingent expenses		739 23
l net expenditures	146,133 32	26,540 34

the beginning of the year there remained on hand available from ɔpriations of the preceding year, the following:

priation for Life-Saving Service for 1875	$8,688 81
priation for Life-Saving Service, Contingent Expenses for 1875	313 81
	9,002 62

expenditures from which during the last fiscal year made in payɔf indebtedness standing over from the preceding year, amounted to:

aving Service, 1875	$2,550 32
aving Service, Contingent Expenses, 1875	278 09
	2,828 41

added to the amounts shown in the foregoing statement make the net total exures during the year:

ife-Saving Service	$148,683 64
fe-Saving Service, Contingent Expenses	26,818 43
Total	175,502 07

There remained standing to the credit of the respective appropriations at the close of the fiscal year:

Life-Saving Service, 1876	$55,446 68
Life-Saving Service, Contingent Expenses, 1876	3,459 66

The amounts appropriated for the year were those estimated for, and the excess of the estimates over the expenditures is accounted for by claims payable therefrom outstanding on the 30th of June, 1876, and the fact that owing to unexpected and unavoidable delays in obtaining sites, and in the construction of the buildings, several of the stations did not go into operation as early as was anticipated.

The outstanding claims against the appropriation for contingent expenses, which are chiefly for medals in course of preparation, will exhaust it.

Only a small portion of the funds intended for the payment of the salaries of superintendents, keepers, and surfmen, appropriated for the new stations, was expended.

OPERATIONS.

The Life-Saving Establishment, as at present organized, is embraced in eleven districts into which the sea and lake coasts of the United States are divided. District No. 1 includes the coasts of Maine and New Hampshire; district No. 2, the coast of Massachusetts; district No. 3, the coasts of Rhode Island and New York, (Long Island;) district No. 4, the coast of New Jersey; district No. 5, the coasts of Delaware, Maryland, and Virginia from Cape Henlopen to Cape Charles; district No. 6, the coasts of Virginia and North Carolina from Cape Henry to Cape Hatteras; district No. 7, the coast of Florida; district No. 8, the coasts of Lakes Ontario and Erie; district No. 9, the coasts of Lakes Huron and Superior; district No. 10, the coast of Lake Michigan, and district No. 11, the Pacific coast. The operations of the service during the last fiscal year were confined to districts Nos. 1, 2, 3, 4, 5, and 6; the stations in the remaining districts being in process of construction and equipment. The number of stations embraced in each of these districts was as follows:

District No. 1	6
District No. 2	14
District No. 3	34
District No. 4	38
District No. 5	6
District No. 6	10
Total	108

District No. 5 is a new district which has been organized during the year. Six of the eight new stations authorized were completed in season for the operations of last winter. The remaining two, designated to be established at Cape Henlopen and at Indian River Inlet, were not completed in time for the occupancy of crews during the season of active employment. These have since been finished, and are now receiving their equipments and crews.

PERSONNEL OF THE SERVICE.

The personnel of the service, as now administered, embraces a superintendent for each district, and an assistant superintendent for district No. 4; a keeper for each station and a crew of six surfmen for each, the latter being employed for different periods upon different portions of

the coast as the length of the inclement season at each is supposed to require. The annual compensation of superintendents is $1,000 each, except in districts Nos. 3 and 4, where it is fixed at $1,500 for each; that of the assistant superintendent is $500 per annum, and that of the keepers $200. The surfmen receive $40 per month during the period of their active employment, in which they are required to reside at the stations. Their services, however, are at the disposal of the Government upon any occasion of shipwreck at other times, for attendance at which they are paid $3 each. The term of active service of surfmen in district No. 1 during last year was from November 1 to May 1; in district No. 2, at ten of the stations, from November 1 to April 15, and at four stations, from November 1 to May 1; in district No. 3, at twenty-eight stations, from November 15 to April 1, and at the remaining six, from November 15 to April 15; in district No. 4, at thirty-two stations, from November 1 to April 1, and at the remaining six, from November 15 to April 15; in district No. 5, from December 1 to April 1; and in district No. 6, from December 1 to April 1. A system of inspection is maintained through an Inspector and two assistants, detailed from the Revenue Marine, and the entire service is under the immediate charge of an officer of the Treasury Department.

STATISTICS OF DISASTERS FOR THE YEAR.

The reports of the superintendents show that there have been 108 disasters to vessels during the year within the limits of the operations of the several districts. There were 751 persons on board these vessels. The estimated value of the vessels was $1,251,500, and that of their cargoes, $479,038, making the total value of the property imperiled, $1,730,538. The number of lives saved was 729, and of those lost 22. The number of shipwrecked persons sheltered at the stations was 242, and the number of days' shelter afforded was 639. The total amount of property saved was $847,184, and the amount lost, $883,354. The number of disasters involving total loss of vessels and cargoes was 25. The apportionment of the foregoing statistics to the several districts is as follows:

DISTRICT No. 1.

Number of vessels wrecked	18
Value of vessels	$74,900
Value of cargoes	$42,610
Total value of property imperiled	$117,510
Number of lives imperiled	67
Number of lives saved	67
Number of lives lost	None.
Number of shipwrecked persons sheltered at stations	9
Number of days' shelter afforded	21
Value of property saved	$101,590
Value of property lost	$15,920
Number of disasters involving total loss of vessel and cargo	None.

DISTRICT No. 2.

Number of vessels wrecked	23
Value of vessels	$245,000
Value of cargoes	$111,127
Total value of property imperiled	$356,127
Number of lives imperiled	211
Number of lives saved	210
Number of lives lost	1
Number of shipwrecked persons sheltered at stations	86
Number of days' shelter afforded	200
Value of property saved	$212,990
Value of property lost	$143,137
Number of disasters involving total loss of vessel and cargo	7

DISTRICT No. 3.

Number of vessels wrecked	17
Value of vessels	$419,800
Value of cargoes	$121,126
Total value of property imperiled	$540,926
Number of lives imperiled	118
Number of lives saved	112
Number of lives lost	6
Number of shipwrecked persons sheltered at stations	61
Number of days' shelter afforded	199
Value of property saved	$116,416
Value of property lost	$424,510
Number of disasters involving total loss of vessel and cargo	5

DISTRICT No. 4.

Number of vessels wrecked	36
Value of vessels	$391,500
Value of cargoes	$191,175
Total value of property imperiled	$582,675
Number of lives imperiled	254
Number of lives saved	248
Number of lives lost	6
Number of shipwrecked persons sheltered at stations	58
Number of days' shelter afforded	94
Value of property saved	$367,688
Value of property lost	$214,987
Number of disasters involving total loss of vessel and cargo	8

DISTRICT No. 5.

Number of vessels wrecked	10
Value of vessels	$68,300
Value of cargoes	$7,900
Total value of property imperiled	$76,200
Number of lives imperiled	56
Number of lives saved	56
Number of lives lost	None.
Number of shipwrecked persons sheltered at stations	15
Number of days' shelter afforded	84
Value of property saved	$48,000
Value of property lost	$28,200
Number of disasters involving total loss of vessel and cargo	2

DISTRICT No. 6.

Number of vessels wrecked	4
Value of vessels	$52,000
Value of cargoes	$5,100
Total value of property imperiled	$57,100
Number of lives imperiled	45
Number of lives saved	36
Number of lives lost	9
Number of shipwrecked persons sheltered at stations	13
Number of days' shelter afforded	41
Value of property saved	$500
Value of property lost	$56,600
Number of disasters involving total loss of vessel and cargo	3

On fifty-eight of the foregoing occasions of disaster the life-saving apparatus was actually used, and three hundred and sixty-six persons, who without this aid would probably have perished, were rescued by it. In nearly all of the other instances aid of some kind in succoring the shipwrecked, and in saving property, was rendered by the crews of the stations.

LOSS OF LIFE.

The past year has been the most calamitous of any in the annals of the service since its re-organization in 1871. Four fatal disasters have

urred within the limits of life-saving operations during that period, olving the loss of twenty-two lives, not including those of the crew he station, whose sad fate is subsequently related. It is true that annual loss before 1871 was so much greater, and that, too, when service was confined to the coasts of Long Island and New Jersey ıe, that the small number of those who perished last year may well m insignificant in comparison. This number, nevertheless, exceeds aggregate of the whole loss suffered by the service during the four rs of its existence under the present system; and the fact justifies ıll statement of the circumstances of each disaster, in order that it y be seen, if possible, how far the mournful results were inevitable, whether, and in what degree, they can be charged to the conduct of crews, or the character of the equipments of the stations.

WRECK OF SCHOONERS ISABELLA AND HELEN G. HOLWAY.

he life reported as having been lost in district No. 2 was that of C. twright, of East Hampton, Long Island, mate of the schooner Isa-la, of New York. The vessel was bound from the Kennebec River New York, and laden with ice. In the snow-storm of the night of ril 4th, the captain, finding himself unable to weather Cape Cod, di-ted that the wheel be lashed and the vessel beached. While lashing wheel the mate was washed overboard and lost. The vessel went well up on the beach that the rest of the crew were able to make their ape without assistance.

At 4 o'clock on the morning of the same day, in the same storm, the ooner Helen G. Holway, of Machias, Me., bound from Cienfuegos to ston, laden with sugar and molasses, with a crew of seven persons, anded near station No. 21, district No. 3, and the entire crew, with exception of one seaman, were lost in attempting to land in their n boat through a heavy surf in the darkness. The seaman who es-ed reached the shore apparently dead, but was resuscitated. The lies of two of the lost were recovered and buried. The names of the were A. L. Thompson, master; F. R. Huntly, mate; F. R. Foster, ond mate; A. H. Card, cook; J. H. Gray and Charles Colbath, sea-n.

WRECK OF SCHOONER MAGGIE M. WEAVER.

At 5 o'clock p. m. on March 20, the schooner Maggie M. Weaver, of rristown, N. J., bound from Philadelphia to Saugus, Mass., laden h coal, and having a crew of six men, was driven ashore about 1½ es south of station No. 1, district No. 4, at Sandy Hook, in a heavy m.

he circumstances of the disaster are reported by the keeper of the ion, as follows:

ly one man was seen in the rigging when the vessel struck; fired a line across her, the man took no notice of it. Sent to station No. 2 for assistance and their boat. messenger met the crew of that station coming without it. I then got all the help ld, about seventeen men, and went for our boat, which we had run out before but left, and, after hard work, got near the wreck, but found it so dark and the sea wind so high we could not launch it. The rain was then falling in torrents, and wind blowing a gale. We waited a short time, but could not see the wreck. Tried unch the boat, when the wind caught her and turned her over several times, and ly, fetching up against something, was stove. I think the crew was washed off be-the vessel struck, as she was seen by a surfman of No. 1 at 5.20 p. m., and two of crew met a man that had been gunning back of the hills, both of whom said they her strike, and there was but one man in the rigging. It was the roughest gale, nk, I ever saw. If the vessel had held together until 4 a. m. we might have saved man, but she began to go to pieces as soon as she struck the beach, and in five s was all broken up. At 4 a. m. the weather had moderated, and the wind changed uthwest, blowing off shore.

The wreck-report of the customs-officer states that it was "impossible to render any assistance. The crews of the life-saving stations Nos. 1 and 2 were on hand promptly. The sea was so rough at the time of the disaster that no boat could get to her, and it being night, no use could be made of the other appliances of the station-houses." The wreck-report of the managing owner also states that "no assistance was rendered, on account of the heavy gale. The life-saving stations did all in their power to save the crew."

Some reflections upon the conduct of the crews of the stations on this occasion having appeared in the public journals, a thorough investigation of the circumstances attending the catastrophe was directed to be made. The result of the investigation left it somewhat doubtful whether after the discovery of the wreck there was any remissness on the part of either of the crews concerned, but the fact was elicited that the keepers of both stations were absent at the time of the disaster, and also that an efficient patrol by the crews was not maintained.

The keeper of station No. 1 was regarded as an efficient officer, and had on several prior occasions shown great fitness for the post, but held the position of keeper of the light-house situated a short distance from the station. The duties required of him in both capacities at this particular hour of the day were conflicting. His appointment as keeper of the station, without additional compensation, while discharging the duties of a light-keeper, was made some years ago, in compliance with the provisions of section 4 of the act of December 14, 1854, now section 4245 of the Revised Statutes.

The keeper of station No. 2 was attending the funeral of a relative at the time of the disaster.

Upon receipt of the report of the officer detailed to make the investigation, it being deemed for the best interests of the public service, and that there was authority of law for so doing, the Department relieved the keeper of station No. 1 from the charge of that station and appointed a competent successor. The absence of the keeper of station No. 2, under the circumstances, was not considered reprehensible. His failure, however, to maintain a thorough discipline of his crew, evidenced in their neglect of the important duty of patrolling the beach in a storm, brought his fitness for the office into serious question. The Department, however, was relieved from the consideration of its obligations in this regard by the receipt of his resignation.

The rigid discipline compelled by the necessities of the service seemed to demand that such action should be taken in respect to the neglect of the two crews to maintain the required patrol of the beach as should impress other employés of the service with a due sense of the importance which the Department attaches to this especial duty, and admonish them that the strictest adherence to the requirements of the regulations was indispensable, and that no departure therefrom whatever would be tolerated. Consequently both crews were summarily discharged, and prohibited from future employment in the service, and others were engaged in their stead. The report of the officer who made the investigation referred to is appended hereto.

WRECK OF BARK NUOVA OTTAVIA.

The record of the service for the year 1874–'75 was marked with one memorable shipwreck, that of the Italian bark Giovanni; and it happens that the most signal disaster which occurred during the past year also involves the loss of an Italian bark, the Nuova Ottavia, which stranded

Currituck Beach, N. C., on the night of the 1st of March last, and :ame a total wreck, whereby nine of her crew were lost, in attempting › rescue of whom the gallant crew of the station also perished. The :ails of the melancholy disaster are given in the following abstract of › report of the superintendent of the district, dated from the United ıtes life-saving station No. 4, Jones Hill, coast of North Carolina:

he bark Nuova Ottavia was seen from the station-house at sunset to the southward eastward, about five miles distant from the shore, on the evening of March 1, the ıther being cloudy and the wind from southeast, the sea rather rough and the surf ıer high, heavy, and winding. Between 7 and 8 p. m., or soon after dark, she strand- ›n the reef with her head northwest, or before the wind, about 400 yards south of › station, having probably been run ashore either intentionally or through mistak- Currituck Beach light for the Cape Henry light, as it evidently was not from stress of ıther, quite a number of her sails being left standing, not even clewed up, all night, l went over the side in this condition with the mast the next day. The keeper and w of this station started for the bark about 7.20 p. m. in the life-boat, passing beau- ılly through the breakers, and secured to her the whip-line (a 2½-inch manila rope) t forward of the main-mast. It was then too dark for the boat to be seen on shore. ›ut 7.30 a scream was heard on shore, and at the same time the light in the boat was denly lost to view, which induced the belief that at that moment the boat swamped or › capsized, which was afterward confirmed by four of the oars drifting ashore abreast the wreck, and in a few minutes afterward the life-boat itself, bottom up. Just er this the body of one of the surfmen, Malachi Brumsey, drifted on shore, some two three hundred yards to the southward. Early the next morning, the wind blowing ong from the northeast, with a high sea, and cold, cloudy weather, the bodies of pt. John G. Gale, keeper of the station, surfmen Lemuel Griggs and Lewis White, and a workman from the Currituck Beach light-house, named George W. Wilson, (who had lunteered to go in the life-boat in place of surfman John G. Chappel, who was ab- ıt from the station procuring provisions,) were found on the beach between the sta- ›n-house and a point about 1½ miles south of it; making in all ten bodies recovered, of whom were properly cared for by Capt. Willis Partridge and two of his ›w, who had come hither from station No. 5, assisted by a party from the light- use. The bodies of the keeper and crew of this station (No. 4) thus found were de- 'ered to their respective families for interment, and those of the five Italians were ıried about 300 yards north of the station. About noon of the 2d, four of the ew of the bark came ashore on pieces of the wreck, one injured in the foot from a ike or nail, two in a state of exhaustion, and one insensible, whose resuscitation was t accomplished until night. During all these events Mr. J. W. Lewis, superintend- t of construction, and Mr. H. T. Halstead, clerk of the Currituck Beach light-house ıtion, were constant and assiduous in their efforts to render all possible aid, and too ıch praise cannot be awarded them. Mr. Halstead offered to take an oar in the life- at before she left the beach, and only gave way to Mr. George W. Wilson, who was ıuch stronger and more athletic man, and presented himself as a volunteer just as › boat got afloat, by which heroic act he lost his life. The officers and working-party the light-house rendered most useful assistance, and worked night and day, and it ıoped their services will be recognized in some official manner. It seems a fatal stake on the part of those who went in the life-boat not to have worn the life-belts ıen so much danger must have been apprehended. The promptness, however, re- ired under the circumstances, probably overshadowed every forethought of personal :urity, and sad and lamentable as the results were, their noble efforts to rescue the ıpwrecked shed a luster on the victims and credit on humanity.

The superintendent subsequently furnished the following additional cts obtained from the survivors of the bark:

The boat pulled entirely around the vessel when she first went off, and finally secured line on the lee side. Holding on this line with a considerable scope brought the at under the bows of the bark where the sea was curling around, which partially bounding, filled her. The line thus made fast was the whip, which with the No. 2 ıpnel, one boat and one house lantern, one water and one fire bucket were lost from › boat, which afterwards came on shore bottom upwards. The only injury sustained s a small split in the stem and the starting of several planks. It can be repaired a cost not to exceed $10, and in case of emergency could go to sea in her present ıdition. Following these casualties great excitement must have prevailed in the wd assembled on shore, and the station-house being open and unrepresented by ; one understanding the discipline and use of the apparatus, the mortar was taken ; and fired until the vent was completely stopped by the sand, four shot lost and ›ut 20 fathoms of the shot-line. Forty-one rockets were also set off. The keeper l surfmen who were drowned left widows and small children.

The first of the disasters mentioned appears to have been a case where no aid from the station could have assisted in preserving the lost life.

In the second instance it will be observed that the disaster occurred three days after the termination of the active employment of the crew and the closing of the station for the season. It is not likely, however, that any aid could have been rendered had it been otherwise, inasmuch as the loss of life appears to have arisen from the imprudence of the crew in attempting to land in their own boat in the darkness.

In the catastrophe of the Nuova Ottavia, the devotion to duty, the courage and gallantry of the crew of the station and of the brave volunteer from the light-house party are unquestionably alike honorable to their memory and creditable to the service. In their unselfish ardor to extend the speediest relief to the sufferers on the stranded bark they unhappily neglected to equip themselves with the cork life-belts, the wearing of which is an indispensable precaution against accidents, and the necessity of the use of which by the surfmen on every occasion of entering the surf-boat the Department has assiduously endeavored to impress upon them. Had these belts been used on this occasion, the immediate landing of the boat, the escape of four of the sailors, and the drifting ashore of the bodies, indicate almost to a certainty that the crew of the station would all have been saved, and most if not all of those on board the bark. It may be doubted, too, whether the best judgment was exercised in selecting the method of attempting the rescue at that hour. The wreck lay within easy range of the shot-line, and the life-car might have been readily used without exposing the life of a single surfman. It is probable, however, that the surf was not running so high as to seem to render the use of the surf-boat extremely hazardous, and it must be said that the boat unquestionably afforded the promptest means of succor, at a time, too, when dispatch was necessary, while the employment of the life-car, though without risk, would have involved a tardier operation. The fatal accident occurred under the bows of the vessel, where the management of the boat required the highest skill. It is possible, also, that in a panic among the sailors of the vessel, who were unable to understand the directions of the captain of the boat, an indiscriminate scramble for place in the latter may have ensued, and that one part being overweighted she was upset. However this may be, the means of a safe deliverance of the victims of the wreck were at hand, and though it cannot be positively said they should have been used in preference to those employed, the loss of a gallant crew and of those they endeavored to save must cause regret that they were not.

It is gratifying to acknowledge the receipt, through the Consul-General of Italy, of the sum of $408 in gold, which, in obedience to the directions of the Department of Foreign Affairs and Marine of that nation, and of the Italian Society for Salvage, he transmitted for the benefit of the families of the unfortunate crew of the surf-boat, in recognition of the gallant behavior of the latter, and requested that it be distributed, $78 to the family of the keeper, Captain Gale, and the remainder equally among the others, amounting to $55 each.

ESTABLISHENT OF STATIONS.

Since the commencement of the present fiscal year, two additional stations, authorized by act of March 3, 1875, have been established at Point Judith and Eaton's Neck, in district No. 3. They are fully equipped and in readiness for the occupancy of their crews. For dis-

ict No. 4, a new life-saving station (which with its appliances formed part of the Government Centennial exhibit) has been constructed, and about to be removed to Cape May.

In district No. 7, the five houses of refuge authorized have been constructed, and are now in process of equipment. In district No. 8, the e-boat stations authorized for Oswego, Charlotte, Fairport, Cleveland, d Marblehead, and the life-saving station at Presque Isle, have all en completed and put into operation. The life-saving stations at Big ndy Creek and Salmon Creek (in Mexico Bay) are completed, but uld not be equipped in season for duty previous to the close of navigation. In district No. 9, the life-saving stations at Point aux Barques, tawa Point, Sturgeon Point, and Forty-mile Point, all on Lake Huron, ve been completed and are occupied by their crews. The life-boat tion at Thunder Bay Island is also in readiness for service. The four w life-saving stations on the coast of Lake Superior, situated in this trict, one at Vermillion Point, one at a place seven miles west of rmillion Point, one at Two Heart River, and one at Sucker River, ve just been completed, and will be occupied by their crews next year.

In district No. 10, life-saving stations have been established and put in eration at Point aux Becs Scies, Grande Pointe au Sable, and life-boat tions at Grand Haven, Saint Joseph's, Chicago, Racine, Milwaukee, eboygan, and Two Rivers. The life-boat stations at Beaver Island d North Manitou Island have also been completed, but are not yet uipped. Advertisements for proposals for the construction of a life-ving station at Grosse Point have twice been issued. To the first intation no response was received. On the second, reasonable proposals ere obtained, and contract has been entered into for its completion by e 1st of May, 1877.

None of the stations authorized for district No. 11 (Pacific coast) ave yet been built. Efforts to obtain title to sites for the stations esignated for Point Reyes and Point Concepcion have thus far been nsuccessful. In regard to the efforts made to secure a site at the ormer place, the officers designated to select sites on which to establish life-saving and life-boat stations upon the Pacific coast under the rovisions of the act of Congress approved June 20, 1874, reported that hey were unable to find any suitable point for the location of a station n the immediate vicinity of Point Reyes except on Drake's Bay, all the and bordering on which is owned by one person, who refused to sell, lonate, or give the use of a site except upon the condition that he should ontrol the appointment and employment of the keeper and crew of the tation, and should also have the power of abolishing the station at will pon paying the appraised value of the improvements made by the overnment. They therefore selected a site at a place called Bolinas, n Bolinas Bay, it being the nearest eligible to Point Reyes. This lace they represented to be much preferable for the location of station to any point in the more immediate vicinity of Point Reyes, ot only on account of the advantages it offers for the successful unching of a life-boat and the easy and effective management of the her apparatus, but also because of its ready access to the usual scenes disaster, both toward Point Reyes westerly and the approaches to n Francisco easterly, and its neighborhood to Duxbury Reef, a danrous shoal, where several disasters have occurred.

The terms proposed by the owner of the land bordering upon Drake's y could not of course be entertained; and the station cannot be established upon the site selected at Bolinas under the provisions of the act Congress above referred to, on account of the distance of that point

from the place designated in said act, notwithstanding its natural superior advantages for life-saving purposes. The commission obtained from the owner of the site selected an agreement to convey the same to the United States, if required within six months, upon the payment of $60. The Secretary of the Treasury, on the 18th of February last, addressed a communication to the Speaker of the House of Representatives, setting forth these facts, and recommending that Congress authorize the establishment of the station at Bolinas, instead of at Point Reyes. No action, however, was taken, and the six months specified have long since expired. It is believed, however, that the site can still be obtained for the sum mentioned, and it is respectfully recommended that Congress be again asked for the requisite authority to establish the station at Bolinas.

For the construction of the stations intended to be established at Neah Bay, Shoalwater Bay, Cape Disappointment, Cape Arago, and Humboldt Bay, it was found difficult to obtain satisfactory proposals. All the proposals received under the first advertisement were so high that it was deemed advisable to erect a less expensive class of buildings, and to accordingly change the plans and specifications. The latter were, therefore, prepared and proposals again invited, and satisfactory ones having been obtained for the stations proposed to be erected at Cape Disappointment, Neah Bay, and Shoalwater Bay, contracts for their construction are in preparation. Under the terms of the proposals, they are all to be completed by the 15th of June, 1877. No proposals were received for the stations intended for Cape Arago and Humboldt Bay, and it is probable that the Department will have to undertake their construction.

LIST OF STATIONS, ETC.

The following is a list of the life-saving stations, life-boat stations, and houses of refuge now authorized by law upon the coasts of the United States, including the few not yet completed, together with the names of the superintendents of the several districts and of the keepers of the stations:

DISTRICT No. 1.

COASTS OF MAINE AND NEW HAMPSHIRE.

JOHN M. RICHARDSON, *Superintendent, Auburn, Me.*

No. of station.	Locality.	Name of keeper.	Character of station.
1	West Quoddy Head, (Carrying Point Cove,) Me.	Albert H. Myers	Life-saving station.
2	Cross Island, Me	Francis M. Thornton	Do.
3	Browney's Island, Me	Abijah C. Bayley	Do.
4	Whitehead Island, Me	Horace F. Norton	Do.
5	Biddeford Pool, Me	William M. Hussey	Do.
6	Straw's Point, (Rye Beach,) N. H	Rufus W. Philbrick	Do.

DISTRICT No. 2.

COAST OF MASSACHUSETTS.

BENJAMIN C. SPARROW, *Superintendent, East Orleans, Mass.*

station.	Locality.	Name of keeper.	Character of station.
1	Plum Island, Mass	Robert Floyd	Life-saving station.
2	Davis Neck, (Ipswich Bay,) Mass	Jabez Marchant, jr	Do.
3	Gurnett Point, Mass	George H. Hall	Do.
4	Manomet Point, Mass	Stephen Holmes	Do.
5	Race Point, Cape Cod	John W. Young	Do.
6	Peaked Hill Bar, Cape Cod	David H. Atkins	Do.
7	Highlands, Cape Cod	E. P. Worthen	Do.
8	Parmet River, Cape Cod	Nelson Weston	Do.
9	Cahoon's Hollow, Cape Cod	William C. Newcomb	Do.
0	Nausett, Cape Cod	Marcus M. Pierce	Do.
1	Orleans, Cape Cod	Solomon Linnell	Do.
2	Chatham, Cape Cod	Alpheus Mayo	Do.
3	Monomoy, Cape Cod	George W. Baker	Do.
4	Surf Side, (Nantucket,) Mass	Joseph Winslow	Do.

DISTRICT No. 3.

COASTS OF RHODE ISLAND AND LONG ISLAND.

HENRY E. HUNTTING, *Superintendent, Bridgehampton, N. Y.*; NICHOLAS BALL, *Assistant Superintendent, New Shoreham, R. I.*

station.	Locality.	Name of keeper.	Character of station.
1	Narragansett Pier, R. I	Benjamin Macomber	Life-saving station.
2	Block Island, (northeast side,) R. I	William P. Card	Do.
3	Block Island, (southwest point,) R. I	Samuel Allen	Do.
4	Montauk Point, Long Island	Jonathan Miller	Do.
5	Ditch Plain, Long Island	Samuel T. Stratton	Do.
6	Hither Plain, Long Island	George H. Osborn	Do.
7	Napeague, Long Island	Elijah M. Bennett	Do.
8	Amagansett, Long Island	Charles J. Mulford	Do.
9	Georgica, Long Island	James M. Strong	Do.
10	Bridgehampton, Long Island	Baldwin Cook	Do.
11	Southampton, Long Island	Charles White	Do.
12	Shinnecock, Long Island	Lewis K. Squires	Do.
13	Tyana, Long Island	Edward H. Ryder	Do.
14	Quogue, Long Island	Mahlon Phillips	Do.
15	Tanner's Point, Long Island	Franklin C. Jessup	Do.
16	Moriches, Long Island	William Smith	Do.
17	Fargo River, Long Island	Sidney Penney	Do.
18	Smith's Point, Long Island	Joseph H. Bell	Do.
19	Bellport, Long Island	George W. Robinson	Do.
20	Blue Point, Long Island	Charles W. Wicks	Do.
21	Lone Hill, Long Island	James Baker	Do.
22	Point of Woods, Long Island	George W. Rogers	Do.
23	Fire Island, Long Island	Leander Thurber	Do.
24	Oak Island, (east end,) Long Island	Henry Oakley	Do.
25	Oak Island, (west end,) Long Island	Prior Wicks	Do.
26	Jones Beach, (east end,) Long Island	Augustus C. Wicks	Do.
27	Jones Beach, (west end,) Long Island	Townsend Verity	Do.
28	Meadow Island, Long Island	Leander Lozee	Do.
29	Long Beach, (east end,) Long Island	Quincy L. Raynor	Do.
30	Long Beach, (west end,) Long Island	Henry F. Johnson	Do.
31	Hog Island, Long Island	Joseph Langdon	Do.
32	Rockaway Beach, (east end,) Long Island	Daniel Mott	Do.
33	Rockaway Beach, (west end,) Long Island	Isaac Skidmore	Do.
34	Sheep's Head Bay, (east end Coney Island,) Long Island.	Cornelius Van Nostram	Do.
35	Point Judith, R. I	Joseph N. Griffin	Do.
36	Eaton's Neck, Long Island Sound	Darius Ruland	Do.

DISTRICT No. 4.

COAST OF NEW JERSEY.

JOHN G. W. HAVENS, *Superintendent, Bricksburg, N. J.*

No. of station.	Locality.	Name of keeper.	Character of station.
1	Sandy Hook, N. J	John C. Patterson	Life-saving station.
2	Spermaceti Cove, N. J	Samuel A. Warner	Do.
3	Seabright, N. J	Abner H. West	Do.
4	Monmouth Beach, N. J	Charles H. Valentine	Do.
5	Discontinued.		
6	Deal, N. J	Abner Allen	Do.
7	Shark River, N. J	Job Edwards	Do.
8	Wreck Pond, N. J	Samuel Ludlow	Do.
9	Squan Beach, N. J	William E. Jackson	Do.
10	Point Pleasant, N. J	David Flemming	Do.
11	Squan Point, N. J	Wesley J. Pearce	Do.
12	Green Island, N. J	William P. Chadwick	Do.
13	Tom's River, N. J	Stephen Bills	Do.
14	Island Beach, N. J	Joseph F. Reed	Do.
15	Forked River, N. J	Edward P. Haring	Do.
16	Squan Beach, (south end,) N. J	Henry F. Chambers	Do.
17	Barnegat, N. J	Samuel Perine, jr	Do.
18	Loveladies Island, N J	Christopher J. Grimm	Do.
19	Harvey Cedars, N. J	Benjamin F. Martin	Do.
20	Ship Bottom, N. J	George W. Crane	Do.
21	Long Beach, N. J	William H Crane	Do.
22	Bond's, N. J	Thomas Bond	Do.
23	Little Egg, N. J	Jarvis B. Rider	Do.
24	Little Beach, N. J	William F. Gaskill	Do.
25	Brigantine, N. J	John H. Turner	Do.
26	Discontinued.		
27	Atlantic City, N. J	Purnell Bowen	Do.
28	Absecom, N. J	William W. Eldridge	Do.
29	Great Egg, N. J	William W. Smith	Do.
30	Beazeley's, N. J	Thomas B. Stites	Do.
31	Peck's Beach, N. J	John Stites	Do.
32	Corson's Inlet, N. J	Sylvanus Corson	Do.
33	Ludlam's Beach, N. J	John M. Townsend	Do.
34	Townsend's Inlet, (north end of Leaming's Beach,) N. J.	Henry Y. Willetts	Do.
35	Stone Harbor, (midway of Leaming's Beach,) N. J.	R. C. Holmes	Do.
36	Hereford Inlet, (north end Five-Mile Beach,) N. J.	Maurice Creese	Do.
37	Turtle Gut, (south end Five-Mile Beach,) N. J.	Eli Barnett	Do.
38	Two-Mile Beach, N. J	Joseph L. Creese	Do.
39	Cape May, N. J	George Hildreth	Do.
40	Bay Shore, N. J	Swain S. Reeves	Do.

DISTRICT No. 5.

COASTS OF DELAWARE, MARYLAND, AND VIRGINIA.

BENJAMIN S. RICH, *Superintendent, Onancock, Va.*

No. of station.	Locality.	Name of keeper.	Character of station.
1	Cape Henlopen, Del	Alfred Card	Life-saving station.
2	Indian River Inlet, Del	James Raymond	Do.
3	Green Run Inlet, Md	John Evans	Do.
4	Assateague Beach, (abreast of Assateague light-house,) Va.	John A. Jones	Do.
5	Cedar Island, (south end,) Va	George J. Warner	Do.
6	Hog Island, (south end,) Va	John E. White	Do.
7	Cobb's Island, (south end,) Va	James T. Melson	Do.
8	Smith's Island, (south end,) Va	Thomas J. Fitchet, jr	Do.

DISTRICT No. 6.

COASTS OF VIRGINIA AND NORTH CAROLINA.

JOHN J. GUTHRIE, *Superintendent, Portsmouth, Va.*

No. of station.	Locality.	Name of keeper.	Character of station.
1	Cape Henry, Va	Frank P. Creekmore	Life-saving station.
2	Dam Neck Mills, Va	Thomas W. Bonney	Do.
3	False Cape, Va	David P. Morris	Do.
4	Jones Hill, (Currituck Beach,) N. C	John G. Chappell	Do.
5	Caffry's Inlet, N. C	Malachi Corbell	Do.
6	Kitty Hawk Beach, N. C	W. D. Tate	Do.
7	Nag's Head, (8 miles north of Oregon Inlet,) N. C.	McW. Etheridge	Do.
8	Bodie's Island, (½ mile south of Oregon Inlet,) N. C.	Edward Drinkwater	Do.
9	Chicamicomico, (5 miles south of New Inlet,) N. C.	Benjamin S. Pugh	Do.
10	Little Kinnakeet, (10 miles north of Hatteras,) N. C.	L. B. Midgett	Do.

DISTRICT No. 7.

EASTERN COAST OF FLORIDA.

WILLIAM H. HUNT, *Superintendent, Biscayne, Fla.*

No. of station.	Locality.	Name of keeper.	Character of station.
1	Thirteen miles north of Indian River Inlet, Fla.	John Houston	House of Refuge.
2	Gilbert's Bar, (Saint Lucie Rocks,) Fla	Frederick Whitehead	Do.
3	Orange Grove, Fla	Henry D. Pierce	Do.
4	Fort Lauderdale, Fla	Washington Jenkins	Do.
5	Biscayne Bay, Fla	William J. Smith	Do.

DISTRICT No. 8.

LAKES ERIE AND ONTARIO.

DAVID P. DOBBINS, *Superintendent, Buffalo, N. Y.*

No. of station.	Locality.	Name of keeper.	Character of station.
1	Big Sandy Creek, (Mexico Bay,) Lake Ontario, N. Y.		Life-saving station.
2	Salmon Creek, (Mexico Bay,) Lake Ontario, N. Y		Do.
3	Oswego, Lake Ontario, N. Y	William Williams	Life-boat station.
4	Charlotte, Lake Ontario, N. Y	George W. Way	Do.
5	Buffalo, Lake Erie, N. Y., (not completed)		Do.
6	Presque Isle, Lake Erie, Pa	Clark Jones	Life-saving station.
7	Fairport, Lake Erie, Ohio	George F. Babcock	Life-boat station.
8	Cleveland, Lake Erie, Ohio	Samuel Law	Do.
9	Marblehead Point, Lake Erie, Ohio	Lucien M. Clemons	Do.

DISTRICT No. 9.

LAKES HURON AND SUPERIOR.

JOSEPH SAWYER, *Superintendent, Detroit, Mich.*

No. of station.	Locality.	Name of keeper.	Character of station.
1	Point aux Barques, Lake Huron, Mich	J. H. Crouch	Life-saving station.
2	Ottawa Point, (Tawas,) Lake Huron, Mich	George Haskin	Do.
3	Sturgeon Point, Lake Huron, Mich	Perley Silverthorn	Do.
4	Thunder Bay Island, Lake Huron, Mich	Isaac S. Mathews	Life-boat station.
5	Forty-Mile Point, (Hammond's Bay,) Lake Huron, Mich	George Feaben	Life-saving station.
6	Vermillion Point, Lake Superior, Mich		Do.
7	Seven-miles west of Vermillion Point, Lake Superior, Mich.		Do.
8	Two Heart River, Lake Superior, Mich		Do.
9	Sucker River, Lake Superior, Mich		Do.

DISTRICT No. 10.

LAKE MICHIGAN.

EUGENE W. WATSON, *Superintendent, Grand Haven, Mich.*

No. of station.	Locality.	Name of keeper.	Character of station.
1	Beaver Island, Mich		Life-boat station.
2	North Manitou Island, Mich		Do.
3	Point aux Bec Scies, Mich	Thomas E. Matthews	Life-saving station.
4	Grand Point au Sable, Mich	Thomas Welch	Do.
5	Grand Haven, Mich	Richard Connell	Life-boat station.
6	Saint Joseph's, Mich	J. A. Napier	Do.
7	Chicago, Ill	John Taylor	Do.
8	Grosse Point, (Evanston,) Ill., (not completed)		Life-saving station.
9	Racine, Wis	James Eason	Life-boat station.
10	Milwaukee, Wis	Henry M. Lee	Do.
11	Sheboygan, Wis	Oley Groah	Do.
12	Twin Rivers, Wis	Hans M. Scove	Do.

DISTRICT No. 11.

PACIFIC COAST.

No. of station.	Locality.	Character of station.
1	Neah Bay, Wash. Ter., (not completed)	Life-boat station.
2	Shoalwater Bay Wash. Ter., (not completed)	Do.
3	Cape Disappointment, Wash. Ter., (not completed)	Do.
4	Cape Arago, (Coos Bay,) Oreg., (not completed)	Do.
5	Humboldt Bay, Cal., (not completed)	Do.
6	Point Reyes, Cal., (not completed)	Do.
7	Golden Gate Park, Cal., (not completed)	Do.
8	Point Concepcion, (Coxo Harbor,) Cal., (not completed)	Do.

RELIEF BOAT-HOUSE AT PEAKED HILL BAR.

At the wreck of the Giovanni, at Peaked-Hill Bar, Cape Cod, in the season of 1874–'75, previously alluded to, great difficulty and delay were experienced in transporting the apparatus through the sand and deep snow-drifts to the scene of the catastrophe. To provide against future trouble of this kind it was determined to erect a relief boat-house at

is dangerous point, and to furnish it with a boat, mortar, life-car, and me other of the heavier portions of life-saving apparatus. The site r such a structure having been donated, the boat-house has been ected and the appliances placed therein.

IMPROVEMENTS IN BOATS AND APPARATUS.

The imperative necessity of keeping the stations supplied with the best iown life-saving appliances has never been lost sight of, and efforts to iprove those in use have been continuously made. Special endeavors this regard, with most gratifying results, have characterized the oper- ious of the past year.

The localities of the life-boat stations on the lake coasts being of ich a nature as to admit of the launching of self-righting and self- iling life-boats directly from the boat-houses into the deep water harbors or other sheltered places, and a majority of the casualties vessels in the vicinity of these stations arising from collisions d causes other than that of stranding, led to the belief that modification of the English self-righting and self-bailing life-boat iuld be more efficient than our surf-boat, on account of its greater oyancy and capacity and safer on account of its self-righting and self- iling qualities. Accordingly, a boat of this description has been sup- ed to every completed life-boat station.

A new design of surf-boat, fitted with air-cases, cork fenders, and a st and sail, has been devised by Captains McGowan and Merryman, perintendents of Construction, and furnished to all of the recently- istructed complete life-saving stations. It is considered a great im- ovement over the old pattern, and will be supplied to the old stations their boats become unserviceable.

RIDER LIFE-RAFT.

Among the many devices presented for the consideration of the Depart nt during the year, was one known as the "Rider Life-Raft," which pearing to possess sufficient merit to justify an examination and test, commission was designated for that purpose.

In December last the commission met at Bridgehampton, on the Long land coast, and with the aid of the crew of the station at that place d those of Nos. 9 and 11, the merits of the raft were as thoroughly ted as possible, and, incidentally, the qualities of some of the other paratus in use, as will appear in the following extract from the report the commission:

n repairing to the beach early next morning quite a heavy surf was running, and experiments were begun. The crews of stations Nos. 9 and 11 were assembled at ion No. 10, and acted under the direction of Superintendent Huntting. The surf- t of No. 10 was launched, and was handled by its crew in a very skillful and admi- le manner, displaying the most excellent qualities of the boat. It was anchored yards from the beach and just outside of the outer line of breakers. Communica- was then established with the boat by means of the mortar after two attempts, first failure being caused by the breaking of the spiral wires, and the second by ng short. The successful shot was made with the line attached directly to the . The life-raft was then attached to the hauling-line and started from the beach. rong current was setting along the beach to the eastward, and much difficulty was ountered in getting the hauling-line off to the boat, requiring nearly 400 yards of to allow for the drift, which subjected the lines to great strain. The life-raft, in assage from the shore to the boat, bore two of the surf-men, who seemed to mani- no concern whatever as the raft encountered and rode safely over the breakers. r reaching the surf-boat the raft was hauled back to the shore, displaying very irable qualities as a means of saving life in connection with the hauling-lines. he life-car of No. 10 was then sent off, but capsized in the third line of breakers,

remaining bottom up for several minutes, was hauled back to prevent it from filling by the leakage between the hatch-cover and coaming, and twice capsizing again before reaching the beach, was found to be half full of water. A comparison between the car and the raft would hardly be fair under the circumstances, yet, although opinions were varied among those present, a majority appeared to favor the raft, and enough was seen of its performance to warrant our opinion that a raft on Rider's principle might often prove more serviceable than the metallic life-car, as it would not be necessary for an enfeebled crew of a wrecked vessel to haul it out of the water, as must be done with the life-car before any one can enter it; whereas a raft could often be boarded as soon as it might reach the wreck. The raft offers the further advantage of capacity to take a larger number of persons aboard, thus greatly diminishing the time required to rescue those on board a wreck. The life-raft was also tried with its oars. Four of the surfmen were habited in the "Merriman Life-saving Dress" belonging to the stations, and an employé of the Rider Raft Company accompanied them on the raft dressed in a diving-suit, but without its helmet. The raft, with the four oarsmen in position, was launched and pulled by the men into the breakers, making fair progress, but not so rapid as could be made with the surf-boat. No care was observed by the men to avoid the breakers as is necessary in using a boat, and they were boldly encountered and passed over in safety. In returning to the beach the raft was allowed to come in broadside to, and in this position came safely through the breakers until it reached the in-shore or last one, which suddenly curled with more than usual convexity, subjecting the raft to two opposing forces—the rapid incoming sea and the strong outgoing undertow—the former acting upon one cylinder and heaving it shoreward, while the latter drove the other cylinder seaward, and the result was the upsetting of the raft, leaving the men floundering in the water. Being protected by the rubber dresses, however, the four surfmen came readily and without trouble to the beach, bringing with them the man in the diving-suit, whom they had rescued from drowning. As the raft struck the land with considerable force, two of its wooden hoops were fractured, and the experiment could no longer be pursued.

The commission, satisfied that the invention with some modification would prove a valuable accessory to our apparatus at some stations, recommended that several of the rafts, modified as suggested, be procured and placed at stations where opportunity for using them in case of actual shipwreck would most likely occur. Seven have accordingly been purchased, six of them for stations on the Atlantic coast, and one for one of the new stations on the lakes.

The judgment of the commission is supported by a communication received from the superintendent of district No. 2, an experienced practical surfman, in which, referring to the operation of the raft at a station where it has been frequently tested by the crew under his immediate supervision, and recommending that others like it be provided for the remainder of the stations under his charge, he says that he is much impressed with its practical utility, and that, in his judgment, it has qualities of usefulness possessed by neither the life-boat nor the life-car, inasmuch as its lightness and floatability render it capable of being launched from the beach, and handled with oars with comparative safety in a sea which would be likely to swamp a boat; while the larger and steadier surface it presents when alongside a wrecked vessel offers better facilities for getting on board of it, especially should the wreck be heavily rolling, than are offered by either boat or car, particularly the car, which admits of the ingress of but one person at a time, through its single narrow aperture. The buoyancy of the raft, moreover, allows it to be freighted with a greater number of persons than either of the modes of deliverance specified. Indeed, the superintendent credits the raft with such superior advantages as would lead to its eventually superseding the car.

Besides the raft, there are three other devices employed in the service for conveyance from wrecks by the use of hauling-lines. The first, which is as old as Captain Manby's device in 1809 for effecting communication between wrecks and the shore by the use of projectiles and shot-lines, is known as a boatswain's chair, being a loop of rope, depending from a

wser set up taut between the stranded vessel and the beach, in which person can sit, as in a swing, and be pulled landward by the lines. e second is the breeches-buoy, a common circular life-preserver made cork, with short canvas breeches attached thereto, into which a son gets, sitting, breast-deep, with his legs hanging through, and ich, suspended, like the boatswain's chair, by rings to the taut hawser, which it runs, is hauled ashore with its burden. The third is the -car, which is, in effect, a covered boat, having a few air-holes in the , (these perforations being made from within to prevent, by their ed edges, the water from readily entering,) an interior capacity for eiving from two to four persons for its load, and a ring at each end which are attached the hauling-lines that enable it to be pulled to l fro through the water between the shore and the wreck. It has merit, not possessed by the boatswain's chair nor the breeches-buoy, ther by the raft, of transporting to the land, and when properly made, a perfectly dry condition, young children, invalids, or delicate or d persons, who could not bear exposure to the waves; and also, to mited extent, certain property of peculiar value, required to be pro-ted against wetting or the liability of being swept away. It has › the advantage over the boatswain's chair and breeches-buoy, of rying from two to four persons at a single journey, while they are able of bearing but one at a time. It is undoubtedly inferior to the t in the respects already indicated, and notably in its incapacity to ommodate a large number of escaping persons—an accommodation ich, in the case of a wreck rapidly going to pieces, would be very irable—and also in the inconvenient means its narrow hatchway rs, in the commotion of the sea, for receiving those who are to er it, as compared with the broad level of the life-raft. But it st, nevertheless, be said that the car has been found too useful, l has saved too many lives, to be ever set aside by the raft, or by other device which has not demonstrated by the most thorough l complete test, upon occasions of actual shipwreck, its absolute supe-ity; and the better judgment is that there will always be contingen-s when the life-car must be relied upon.

EXTENDING RANGE OF SHOT-LINE.

he experiments referred to in the last annual report of the Secretary he Treasury as being conducted under the direction of Captain Doug-Ottinger of the Revenue Marine, with a view of securing, if possible, eater range with the shot-line, were continued up to September 4, last. opportunity has presented itself for testing in actual service the avail-lity of his mortar and shot-line, mentioned in the report alluded to as ing been placed at Peaked Hill Bar for that purpose. Since then, ptain Ottinger reports having attained the great range of 631 yards h a gun of less weight, and so contrived as to be less difficult to be nsported, invented by Robert P. Parrott, Esq., of the West Point ndry, at Cold Spring, N. Y., at which establishment most of Captain inger's experiments have been conducted, and a line of sufficient ngth and size to answer the purposes required of it. Besides the antage of the greater range secured, the method of charging the is said to be simpler than that of the mortar now in use, thereby upying less time and requiring less skill and care in preparing it for ion. Still it is cumbersome, and may not be serviceable at much ance from its station, except where horses or other means of ready

conveyance are available. Two of these guns have been purchased, and are to be placed where they are believed to be most needful. The apparatus includes an invention of Captain Ottinger for connecting the shot and line, designed to prevent the breaking of the latter by the impulse of the discharge. This appliance may not be necessary, however, as it is found that the line attached directly to the shot will withstand the strain produced by the charge sufficient to attain a range of over 550 yards, a distance beyond which it is very doubtful if the apparatus for landing persons from a wrecked vessel, after communication is secured, can be used. But until this point is settled, it is intended to have this device at hand.

In the course of his labors, Captain Ottinger has also added to the value of his former invention, the life-car, by rendering it less liable to capsize, and by other improvements.

Captain Merryman and the board of experimental gunnery of the Ordnance Corps of the Army, who were charged with duties similar to those assigned to Captain Ottinger, have not yet completed their labors. They are specially engaged in efforts to obtain extended range with a line by means of rockets, by which it is hoped to secure the much-desired portability; a requirement of paramount importance in affording speedy relief by the method of effecting communication between the shore and stranded vessels with the use of projectiles. They feel confident of succeeding in reaching a wreck at as great a distance as it will be practicable to utilize the hawser and hauling-lines.

LIFE-BOATS.

A self-righting and self-bailing boat of much less weight and lighter draught than any yet used has been considered a desideratum on the Atlantic coast. The use of the life-boat, regarded by the Royal National Life-boat Institution of Great Britain as the best yet devised, is impossible at most of the stations on account of its great weight, which renders it incapable of transportation, except by the aid of horses, and its draught, which precludes its being launched in the shoal water which borders the principal part of the coast. Captain John M. Richardson, superintendent of the first district, has devoted assiduous study to the subject, and last year constructed a boat which is in some respects an improvement upon any hitherto made, and which creates the presumption that the construction of a self-righting and self-bailing boat adapted to the nature of our coast is feasible. Indeed, the one built by Superintendent Richardson, which was examined and tested by a commission designated for that purpose, is well adapted for use at several stations at which no other boat of that character would be available. The weight of the smallest English self-righting and self-bailing life-boat is over 4,000 pounds, and the lightest draught of water, loaded, is about 22 inches. The weight of Superintendent Richardson's boat is 3,600 pounds, and the draught of water, loaded, 18 inches. While the diminution of weight is far from being as considerable as is desirable, the diminished draught of water is a matter of great importance. Some other modifications of the English life-boat which have been made in the boat under notice are considered advantageous. It is of cedar and white oak, framed and planked in the usual style of ordinary boats, and is, therefore, besides being of less weight, less expensive and less difficult to build and repair than the English boat, which is constructed of mahogany, and double-planked diagonally. The end air-cases are flat, and afford a much better foot-hold than the convex surface of the English

boat presents; an advantage which, under some circumstances, might be vital. The water is delivered from the deck through large scuppers in the sides, arranged with shutters to prevent the rushing back of the water into the boat. These seem preferable for high latitudes on our coast to the delivery-pipes of the English plan, where the latter are liable to become choked with ice.

The performance of the boat at her trial was very satisfactory, she pulling easily and holding her way remarkably well, considering her necessary fullness of model. Her self-righting and self-bailing qualities are unsurpassed by those of any boat which has come under observation. She has been purchased and placed at station No. 4, White Head Island, Me. She is considered larger than necessary, and it is believed that a boat of less dimensions can be constructed with slight modifications of her plan so as to admit of her use at a majority of the stations on the coast.

There is a difference of opinion among those who have discussed the subject as to whether self-righting and self-bailing boats are, after all, preferable to the best surf-boats. Recently the crew of the station at Grand Haven, during one of the severest gales that has visited the lakes for years, took the improved surf-boat on the occasion of the rescue of the crews of two wrecked vessels, in preference to the excellent self-righting and self-bailing life-boat provided. During all the years of the use of the surf-boat upon the Atlantic coast, in which thousands of people have been rescued from death, not a life has been lost from it except in the single instance of the Nuova Ottavia, before mentioned, which was probably rather the result of accident or of some error in management, than of any inherent defect in the character of the boat. This is a better showing than is made by the English life-boats. Numerous instances are recorded of the latter capsizing and of their boatmen being drowned.

The management of the surf-boat by the surfmen employed upon our coast is superbly skillful, and they believe that the little craft in their hands will safely ride through any sea in which any life-boat can live. The self-righting and self-bailing boat is neccessarily of such a form as to preclude the quick maneuvering the surf-boat admits of; and our surfmen have such confidence in their own dexterity, to which their light boat renders an almost magical obedience, that they would prefer to rely upon it rather than be bothered in a dangerous sea with what they would consider the clumsy work compelled by the build of the heavier and perhaps more seaworthy vessel. The weight of opinion among those who have given the subject study and consideration is at present, however, in favor of the self-righting and self-bailing boat where its use is practicable, and in England the crews of the life-boat stations have come to prefer it. It is claimed that it will not capsize except in more terrific seas than the surf-boat could maintain itself in, and on occasions where it has upset, its peculiar qualities have enabled all or a part of the crew to save themselves. It has also the advantage of greater strength of build than the surf-boat, enabling it to better withstand the shock of concussion with hulls or wreckage in attempts at rescue. It is believed that if a self-righting and self-bailing boat can be devised, capable of being used at our stations, it will, after the surfmen have become thoroughly familiar with it, supersede the surf boat on the severest occasions, and perhaps be frequently used where otherwise the mortar-apparatus would be resorted to.

EXAMINATIONS OF KEEPERS AND CREWS.

Soon after the employment and rendezvous of the crews at their stations for the winter's work, the examination of the keepers and surfmen was commenced by a Board consisting of two officers of the Revenue Marine, whose previous duties had been such as to familiarize them with the nature and requirements of the service, and a medical officer of the United States Marine Hospital Service. They first visited the newly organized district No. 5. In this district they examined the keepers and crews which had been engaged for the six stations in operation, and seven other persons who were presented as the prospective keeper and crew of another station, which was expected to be completed and put in operation before the close of the season. In all fifty-six men were examined, of whom forty-nine were accepted and seven rejected. Of the latter, two were rejected as deficient in experience and skill as surfmen; two as physically disqualified; one as of bad character; one for insubordination, and one because he was the son of the keeper; (the employment of more than one of a family being prohibited by regulation of the Department, except where adherence to this rule would be detrimental to the interests of the Government.)

The Board next visited the sixth district, in which they examined seventy-nine keepers and surfmen, of whom sixty-four were accepted and fifteen were rejected, four of the latter being keepers. Of these four keepers, two were rejected as having no knowledge whatever of the duties required of them, one being a blacksmith and the other a teacher by occupation; the third as lacking experience as a surfman; and the fourth as physically disqualified. Competent persons were substituted for these as soon as they could be obtained. On account of the inadequate compensation paid to keepers, it was some time, however, before suitable persons could be found to accept the positions. Of the eleven surfmen rejected, five were found to be without experience or skill in the use of boats, four of them being by occupation farmers and one a carpenter. Four of the five belonged to the station, the keeper of which was a teacher, there being but two competent persons in the entire crew. Of the remaining six, three were physically disqualified; one was the son and another the brother of the keepers of the respective stations to which they were attached; and one was insubordinate. All these were immediately discharged and their places supplied by competent persons.

The Board next proceeded to district No. 4, in which they visited all the stations, forty in number, and examined two hundred and sixty-one keepers and surfmen; of these, thirteen keepers were rejected and thirty-two surfmen. Of the thirteen keepers, seven were rejected for neglect of duty; three on account of physical disqualifications; one as deficient in experience and skill; one as unable to read and write; and one, being keeper of a light-house, could not properly attend to the duties of both positions.

Of the thirty-two surfmen who failed to pass, ten were rejected for neglect of duty; nine as being members of the same family with others of the crews to which they belonged; three for both physical disqualification and deficiency in skill; two for both physical disqualification and as being members of the same family with others of the crews to which they belonged; two for physical disqualification; two for general worthlessness; two for absenting themselves from their stations; one for deficiency in skill; and one for the same reason, he also being a member of the same family with another of his crew.

On account of delays occasioned by storms and difficulty in procuring

transportation, the Board was unable to visit the remaining districts. Their services were little needed, however, in those districts, they having been recently inspected, and such changes having been made therein as were found to be necessary.

In their visits to the stations, a thorough inspection of the condition of the buildings and equipments was also made, one of the Board being an assistant inspector.

AWARDS OF MEDALS.

During the year three life-saving medals of the first class and two of the second class have been awarded under the provisions of the act of June 20, 1874. The medals of the first class were bestowed upon Messrs. Lucien M. Clemons, Hubbard M. Clemons, and Ai J. Clemons, of Marblehead, Ohio, three brothers, who displayed the most signal gallantry in saving two men from the wreck of the schooner Consuelo, about two miles north of that place, on May 1, 1875. It appears from the evidence of the transaction that the schooner, which was heavily laden with blocks of stone, was seen by a number of spectators on the shore laboring in apparent distress in the passage between Kelley's Island and Marblehead, the sea at the time being tremendous and the wind blowing a gale from the northeast, when her cargo of stone blocks, which had been left upon rollers, thereby causing the disaster, suddenly shifted, and the vessel at once capsized and went down. Five of her crew immediately perished; but the remaining two succeeded in getting a hold in the cross-trees of the mainmast, which were above water, where they clung for nearly an hour. It was then that the three heroic brothers took a small flat-bottomed skiff, twelve feet long, three feet wide, and fifteen inches deep, the only boat available on the coast, and leaving their weeping wives and children, who formed a part of the watching group of forty or fifty persons on the shore, went out in this frail shell to the rescue. The venture was, in the judgment of the lookers-on, several of them old sailors, hazardous in the extreme, but after nearly an hour's hard struggle with the waves, the Clemons brothers gained the wreck and delivered the two exhausted men from their perilous position in the rigging. With the added burden in their skiff they were then unable to make the shore, but remained for a long time tossing about upon the high sea in momentary danger of destruction, when fortunately they were descried by a steam-tug at Kelley's Island, which came to their assistance. Under these circumstances the medals of honor awarded them must be considered justly due to their self-forgetful heroism.

The medals of the second class were given to Messrs. Otis N. Wheeler and John O. Philbrick, in recognition of their services in saving the lives of two men wrecked on Watts' Ledge, on the coast of Maine, on Tuesday, the 30th of November, 1875. It appears that Mr. Wheeler happened to see at 9 o'clock in the morning, from the window of a house on Richmond Island, a man standing on the ledge, which is about a quarter of a mile distant, waving his hat as a signal of distress, and called on Mr. Philbrick, the only other man on the island, to assist in rescuing him. The wind was blowing a gale from the northwest, the ocean was rough and covered with vapor, and the weather was very cold, being at sunrise 16° below zero. The two life-savers went out in a dory, one rowing and the other making thole-pins for the pull back, there being but one pair. Arrived at the ledge, they found there two men, one lying at length on his side, where he had resigned himself to death, and got them with considerable difficulty into the dory, great

care being necessary to prevent the boat being stove on the sharp rocks on account of the dashing of the sea upon the ledge. The return was effected with two pairs of oars, the second set of thole-pins being finished, and involved a hard pull dead to windward.

The men saved were badly frozen. They had been on the ledge since 9 o'clock of the night preceding, and at high tide, which was during the night, had stood in a foot and a half of water, which is the height to which the sea rises at that time over the highest point of the rock. When they were taken off they were almost helpless, and probably could not have survived an hour longer. Their boots had to be cut off; their feet and hands kept for hours in cold water; great blisters which puffed up two and three inches high on their extremities were opened with a knife, and they were put to bed in a forlorn condition. Mr. Wheeler then took the dory and rowed two miles dead to windward with extreme difficulty, the wind blowing very hard, and the sea feather-white with foam, till he reached Cape Elizabeth, where he purchased rum, liniment, corn-meal, and coffee. He got back to the island about dark, bringing with him Mr. Andrew J. Wheeler. The rescued men were then in great suffering; and rum, gruel, and coffee were administered to them, and their feet, hands, and heads bathed in liniment and rum. They were constantly and tenderly cared for by Messrs. Wheeler and Philbrick, assisted by Mr. Andrew J. Wheeler, until Thursday noon following, when they were taken off the island by the revenue-cutter Dallas.

The active and steadfast humanity of Messrs. Wheeler and Philbrick, involving such marked labors, hardships, and sacrifices in the interest of two poor castaways, can only be recognized, not recompensed, by the medals of honor bestowed upon them. It appears that they also, together with Mr. John N. Wheeler, of Cape Elizabeth, were subjected to considerable pecuniary loss on account of supplies and medicaments furnished these unfortunate men, clothing and bedding spoiled by the ichor from their sores, and journeys by team to Portland, to notify the Collector of their situation and necessities; and it is matter for deep regret that there is no appropriation available under the law to satisfy claims so intrinsically just, and arising under such circumstances.

Correspondence has been received from the Honorable the Secretary of State in relation to aid rendered by English life-boat crews to the crew of the American ship Ellen Southard, including a dispatch from the American consul at Liverpool, dated October 16, 1875, recommending recognition of the gallantry of these crews upon that occasion, and suggesting that this might take the form of a medal for each one of the members thereof. It appears that the Ellen Southard was wrecked by stranding on Sunday, the 26th of September, 1875, in a furious gale and frightful sea, at the mouth of the river Mersey. The ship soon began to break up, and unavailing efforts to construct a raft were made by her officers and men, who remained in extreme peril during the whole night. The next morning, news of the disaster having reached Liverpool, the life-boat belonging to the Mersey Docks and Harbor Board, and the life-boat stationed at New Brighton, of the Royal National Life-boat Institution, came to the rescue. The Liverpool boat arrived in advance of the other, and, after much difficulty and danger, succeeded in taking off all the persons on the wreck, seventeen in number, including the pilot. A few moments after, while all on board were congratulating themselves upon the fortunate escape, a terrific wave, which appeared, as averred by the deposition of some of the survivors, to be as high as a house, threw the life-boat entirely over, and eight of those belonging to the ship, includ-

ing the captain and his wife, the pilot, and three of the fifteen life-boat men, making twelve persons in all, were drowned. The life-boat, which appears not to have been of the self-righting variety, remained bottom upward, and after struggling in the water for a considerable time, the survivors, being twelve of the life-boat crew and eight of the crew of the ship, managed to get on to her, where they clung for about an hour in great peril, when the New Brighton life-boat arrived and took them on board.

This melancholy disaster sets in the strongest relief the gallant devotion of the crews of the two English life-boats, all the members of which risked their lives, while three of them died in the brave effort to save our countrymen. The sorrow that must be felt for those who perished in this manly endeavor is tempered with satisfaction that the terms of the law permit us to bestow upon their living comrades in the enterprise the fitting tokens of our appreciation; and gold medals of the first class have been awarded to the twenty-seven survivors, and will be struck as soon as possible.

CONNECTION OF THE STORM-SIGNAL SYSTEM.

At present the storm-signal system of the Signal-Service is directly connected with life-saving stations, under the provisions of the act of March 3, 1873, at nine localities upon the Atlantic coast. In district No. 4, at station No. 1 (Sandy Hook); No. 4 (Monmouth Beach); No. 9 (Squan Beach); No. 17 (Barnegat); No. 27 (Atlantic City); and No. 31, (Peck's Beach;) and in district No. 6, at station No. 1, (Cape Henry); No. 6 (Kitty Hawk Beach); and No. 10 (Little Kinnekeet).

The signal-stations at Cape May, Oswego, Buffalo, Erie, Cleveland, Grand Haven, Chicago, Milwaukee, and San Francisco are also available for the use of the Life-Saving Service, although the offices of the operators are not yet established in its buildings.

The benefits derived from the combination of the two systems have each year, since it was first effected, fully equaled anticipation, and the experience of the past year has been productive of still more satisfactory results. The direct and immediate means of communication between the stations and the superintendents of the districts, and between both and the Department, which it has afforded, have been of great advantage on occasions of wrecks in enabling timely authoritative directions to be given, under peculiar circumstances, in regard to the course to be taken to save from depredation property brought ashore, or to collect customs duties thereupon, and also to re-enforce from other stations efforts for the rescue of life. Aside, however, from the benefits arising from the connection of the signal stations with the life-saving stations, the establishment of the former upon various portions of the coast has undoubtedly proved more efficacious in diminishing the number of disasters in their neighborhoods, by the display of cautionary storm signals, than is generally supposed, as an examination of the statistics of disasters upon the coast of the United States during ten years, appended to the annual report of the Secretary of the Treasury for the year 1874, evidences. These tables show that at twenty-eight localities during the five years immediately preceding the organization of the weather bureau of the Signal-Service, the total number of disasters was 186, an average of 37.2 per year, and during the five years immediately following its organization the total number was 121, an average of 24.2; while it is shown that at forty-nine other places on the Atlantic coast, taken in alphabetical order—places where signal sta-

tions have never been established—the total number of disasters during the first-named period of five years was 55, an average of 11 per year, and during the latter period of five years the total number was 82, an average of 16.4 per year, showing an increase in the number of disasters in the second period of 49 per cent. over the first; and on the lake coasts an examination of the statistics of localities not provided with signal stations shows the total number of disasters in the first period to have been 88, or 17.6 per year, against a total of 128 in the last period, or 25.6 per year, an increase of disasters of 45 per cent. That the difference in these results is mainly due to the display of cautionary signals on the coast by the weather bureau is a fact which, if the foregoing data do not demonstrate, full statistics which have been collected upon this subject satisfactorily establish.

DONATIONS OF BOOKS TO THE SERVICE.

Among the most memorable and gratifying incidents of the year must be mentioned the donation of books upon several occasions for the use of the crews of life-saving stations. The first of these gifts was a case of volumes bestowed by the ladies of a local Bethel society upon the crew of station No. 1, district No. 2, (coast of Massachusetts;) and subsequently the crew of station No. 11, in the same district, were the recipients of several works from Capt. R. B. Forbes, long known as the generous and untiring friend of sea-faring men. Still later, the Rev. William S. Southgate, rector of St. Ann's Parish, Annapolis, Maryland, presented the service, for distribution among the stations, with the munificent donation of 108 volumes, 54 of them copies of the thrilling work of the Rev. John Gilmore, entitled "Storm Warriors," which is devoted to the narration of the marvelous achievements of the English life-boatmen, and the remaining 54 being copies of the "Life-Boat and its Work," by Richard Lewis, Esq., the distinguished Secretary of the Royal National Life-Boat Institution of Great Britain, an admirable work, containing a sketch of the origin and growth of that institution, and a description of the various appliances in use at different periods in its history, and explicit directions for the proper management and care of every article of apparatus now made use of. It is a valuable manual, and had already been supplied by the Department to the superintendents of the several districts. Its possession at the stations in the districts just organized will be of great assistance to the superintendents in instructing the keepers and surfmen in the methods of using some of the appliances to which they have hitherto not been accustomed.

Besides these, the service has been the recipient, through the ample generosity of a lady who desires to remain unknown, of the splendid endowment of fifty small libraries for use at the stations, comprising more than six hundred volumes, each volume bearing within its cover the touching inscription, "Margaret K. Burtis Memorial Library for Seamen: Established Philadelphia, 1876, By Her Friend." Each of these libraries contains an excellent selection of books of travel, of adventure, of information; works of fiction; essays; some volumes of religious counsel and instruction, and some for use in religious worship.

When it is recollected that for the most part these stations are at isolated locations on the beach, selected solely on account of the frequency of wrecks in their vicinity; that the main part of the life of the crews who inhabit them is made up of long seasons of irksome and weary waiting indoors, and that they must while away this dreary monotony

as best they can, it is easy to imagine how welcome these little libraries will be to the hermit groups of life-savers, and how eagerly they will be seized upon for relief from the dull routine of the existence to which they are condemned. No less welcome will they be to the unfortunate victims of shipwreck, who must linger at the solitary stations during recovery from exhaustion and accident, and while awaiting the means of reaching their homes, and the tedium of whose weary hours of waiting and convalescence this thoughtful benevolence will console. The munificent offering not only embalms in the hearts of a host of heroes and a multitude of sufferers the name of the friend the giver seeks to honor, but wins for herself their lasting gratitude.

While all these acceptable gifts can perform for the individual the usual salutary office of well-chosen reading-matter in supplying amusement, instruction, food for thought, solace for the mind, and haply light for the soul, they can be no less beneficial to the service itself. Their influence will tend to make a kind of home of the station, and create some feeling of householdness; to lighten and checker its monotony with interest; to relieve or dissipate the impressions of irksome servitude necessarily begotten by the compulsions of duty; in a word, to attach the crews to their lonely positions and make them content with their necessary isolation, by sowing the hours they must pass together with pleasant associations and memories.

In the absence of any provision by Government for reading-matter for the crews of the Life-Saving Service, and considering the substantial and vital benefit such matter confers alike upon the service, its individual agents, and the recipients of its humane offices, especial and peculiar gratitude is felt to the kind and noble donors of these volumes. It is probable and, of course, desirable that these presents of books for the crews of life-saving stations may be hereafter largely augmented by similar donations from other sources as generous and benevolent; and with this in view, as well as to provide for the proper protection of the volumes, suitable cases have been made for them, so constructed in point of strength and portability as to admit of their being exchanged, with their contents, at certain intervals, between the crews at different localities, thus securing for these libraries the added benefit of circulation, in order that the utmost justice possible may be done to the intention of their givers.

EXHIBIT AT THE CENTENNIAL EXPOSITION.

Under authority of the joint resolution of Congress approved May 13, 1876, the new life-saving station which was about to be located at Cape May, N. J., was erected upon the grounds of the Centennial Exhibition in Philadelphia, on an eligible site on the borders of the lake, designated for that purpose by the authorities, and equipped with all the apparatus, furniture, and appliances in use by the service. The station was visited by a multitude of people, whom its unique devices greatly interested. Among them were many persons of distinction from foreign nations interested in nautical affairs, including several officers of life-saving institutions in other countries, who examined minutely into all the details of our entire system, which some of them volunteered to say was unequaled by any system in the world. At their request they were furnished with plans and specifications of the various classes of stations and other apparatus exhibited.

ORIGIN AND DEVELOPMENT OF THE SERVICE.

Before proceeding to make certain recommendations, the adoption of which is believed to be calculated to promote the efficiency of the service and to be essential to the maintenance even of its present efficacy, it is thought proper to review, as briefly as possible, in connection with the efforts that have been made at improving the navigation of our coasts, the history of those especially designed for rescuing life and property from destruction by shipwreck. In this hundredth year of our national life, in which great pains have been taken to exhibit our progress in everything pertaining to the highest civilization, it is certainly appropriate to record, in the first authoritative report of the service, the origin and growth of an institution which has already accomplished so much for humanity, and which promises even more splendid developments for the future. The consideration of the past efforts of the Government in this direction, and their results, may, moreover, make clearer its present duty in regard to the service, and also aid in the discovery of existing defects and the determination of the best methods of improvement.

PRELIMINARY SKETCH OF THE COAST OF THE UNITED STATES.

The sea and lake coast-line of the United States is more than ten thousand miles in extent, and exceeds that of any other nation. It passes through almost every variety of climate, and is, therefore, subject to all vicissitudes of weather, from the rigors of winter storms and tempests in the north to the hurricanes and tornadoes of the tropics. The face of the country along which it passes is infinitely varied, and its outlines present every feature of coastwise danger to the mariner. On the Atlantic, from the northeastern boundary to Boston Bay, especially along the coast of Maine, the coast is jagged and indented by glacial valleys or *fiords* of great variety of depth, forming numerous sounds, narrow bays, and channels. The channels reach far out into the sea, and the uneven, rocky ridges between which they lie also extend far seaward, forming narrow capes, reefs, headlands, points, and small islands. These channels and ridges usually extend in direction nearly north and south, but frequently those are found which cut across, more or less diagonally, the general course. This feature adds to the otherwise dangerous character of this coast, causing sharp peaks, submerged rocks, and peculiarly irregular soundings. All these characteristics of this portion of the coast involve peculiar danger to the mariner; but on the other hand, they also afford him numerous excellent harbors of refuge and sheltering lees in the tempestuous weather so prevalent in this latitude.

The coast of Massachusetts embraces Cape Ann and Cape Cod, Massachusetts Bay, extending seventy miles in length between them, and Nantucket and Vineyard Sounds, and Buzzard's Bay, and the several islands which separate them. The former cape extends about fifteen miles seaward, is irregular and rugged in outline, and is bordered by dangerous small islands, rocks, and ledges. Massachusetts Bay contains the important port of Boston, and being open and exposed to the sweep of the easterly and northeasterly winds, many inward-bound vessels have struck upon its islands and unsheltered shores. Nantucket and Vineyard Sounds embrace a collection of hidden dangers in a net-work of shoals, rips, and ledges. But it is the barren peninsula of Cape Cod, pro-

jecting forty miles into the ocean, then sharply bending upward and continuing for an equal distance, which, like a threatening arm, most fiercely menaces the commerce of the chief port of New England. Its inner shore is skirted with tide-meadows and shoals; along its outer shore are tiers of shifting bars at various distances from the land and from each other, while the shore itself for the most part is a bank of sand ever changing by the action of the winds, currents, and surf. Nearly every point of this side of the cape has been the scene of shipwreck.

The coast of Rhode Island, lying open to the sea between Gay Head and Montauk Point, and to the westward of the great thoroughfare from New York through Long Island Sound to the eastward, is dangerously exposed to the violence of easterly and southerly storms; and the navigation of the sound has its portion of hazards, particularly during the prevalence of fogs.

The conformation of the coast from the eastern extremity of Long Island to Cape Fear has a remarkable and uniform feature. Along nearly this whole stretch of six hundred miles, except where interrupted by the New York, Delaware, and Chesapeake Bays, (the portals of the great ports of New York, Philadelphia, Norfolk, and Baltimore,) the coast-line is a strip of sand-beach from a quarter of a mile to five miles wide, intersected and broken up into islands, at varying distances, by narrow inlets, and separated from the mainland by long, narrow bays, except in North Carolina, where the intervening waters expand into Albemarle and Pamlico Sounds, between the Virginia line and Cape Lookout, and degenerate into swamps and lagoons thence to Cape Fear.

But few of the inlets are navigable, and many of them are constantly changing position. New ones suddenly appear after violent storms, and old ones as suddenly close. In some localities the beaches during a series of years will advance considerably into the sea, and again in return suffer, during another series of years, corresponding encroachments of the ocean. At numerous points outside of this cordon of beaches dangerous shoals extend long distances, and all along it are shifting bars of sand over which in storms the sea breaks in terrific tumult.

Of this dangerous section of the Atlantic seaboard, the Long Island and New Jersey coasts present the most ghastly record of disaster. Lying on either side of the gate to the great metropolis of the nation, they annually levy a terrible tribute upon its passing commerce. The broken skeletons of wrecked vessels with which the beaches are strewn, and with which the changing sands are ever busying themselves, here burying and there exhuming, and the unmarked mounds with which the grave-yards of the scattered settlements abound, sorrowfully testify to the vastness of the sacrifice of life and property which these inexorable shores have claimed.

The commerce passing to and from the great marts of Philadelphia, Baltimore, and Norfolk similarly contributes its proportion to make up the record of disasters on the coasts of Delaware, Virginia, and North Carolina. Cape Hatteras extends farther out into the sea than any land upon the Atlantic coast, with the exception of Cape Cod. The gulf-stream, in its variations, sometimes passes within twenty miles of its extreme point, and the mingling of the warm currents of air which follow it from the Gulf with the colder currents sweeping along the shore and from inland, produce frequent violent commotions and storms extremely hazardous to the coasting trade, and have made its name proverbially terrible. From this point the coast retreats gradually to the westward as far south as Florida, and embraces a portion of the coast-line less liable to disaster, probably, than any other portion of the coast,

including as it does but few important ports, lying in a milder latitude, and distant from the line of any other than the local coasting traffic.

The outer coast of Florida is almost unbroken, and borders a waste and desolate region for the distance of nearly five hundred miles. It is closely approached by all vessels passing between the Gulf of Mexico and the Atlantic States. At certain seasons it is visited by heavy gales and tornadoes, by which vessels are frequently thrown upon its inhospitable shores. Escape from the wrecks to the land by those on board is usually possible, but frequently they find themselves delivered from the perils of the sea only to encounter on the land the probability of death by starvation and thirst.

The low coral reefs and islands, with their outlying shoals, in the strait which connects the Gulf and the ocean, render the passage intricate and dangerous, and wrecks upon them are very frequent.

On the Gulf the coast is generally low and marshy or sandy, and along almost its entire extent the water is shoal for a great distance out, and the soundings regular. Vessels frequently ground upon the shoals, but, except in occasional hurricanes, life is not often periled, although considerable loss to property is incurred.

The coast of the United States bordering on the Pacific Ocean is remarkably regular, bold, and unbroken, containing but few harbors. The climate being uniform and mild during most of the year, and the winds prevailing with almost the regularity of monsoons, the weather is easily prognosticated, and navigation here cannot, in general, be considered uncommonly hazardous. Yet, during certain periods dense fogs are frequent, and at other times heavy gales occur, and occasionally very violent northeast storms. At these times disasters are not infrequent in the neighborhood of prominent headlands and near the entrances to the harbors of San Francisco, Columbia River, and the straits of Fuca.

The lakes present peculiar and distinctive characteristics. They are a cluster of seas, enormous in their extent, containing about 80,000 square miles, and frequented by an immense commerce. Their American coast-line is nearly 2,500 miles in length. Excepting for certain periods at the opening and close of navigation, during the spring and fall, their waters are generally tranquil, though at times swept by sudden and violent storms. Their natural harbors are few, and these are mostly narrow and lie at the mouths of small rivers, from which piers and breakwaters have been built and jut for a considerable distance. Unlike our other coasts, they are closed to navigation by ice for five or six months of the year.

The special differences in the lakes are not numerous nor marked. Lake Superior, the largest body of fresh water in the world, has few harbors, and its coast has several projecting points upon which shipping is liable to be driven in seasons of tempest; but disasters are mostly confined to the lower portion between Marquette and Sault Ste. Marie. Lake Michigan has generally regular shores; no islands except in its northern portion; few harbors and bays, and is subject to severe storms at certain times of the year. Lake Huron has a deep and good harbor at Mackinaw; and Saginaw Bay, which sets back sixty miles from the lake, offers excellent shelter to shipping under its islands and shores; but besides these, its harbors on the American shore are few. Lake Erie has the peculiarity of being much shallower than the other lakes; and being thus more readily convulsed by gales, it is the most dangerous of any to navigation, being, besides, subject to violent storms, and swept from its one extremity to the other by winds which heap up the water at its lower end, and cause great disaster. Its natural

harbors are, moreover, few in number, and are generally at the mouths of rivers, and increased in amplitude by the customary device of long, projecting piers. Lake Ontario has great depth, is less visited by storms than Erie, and is generally favorable to navigation; but, like the other lakes, has few harbors.

EARLY APATHY TOWARD PROTECTING NAVIGATION.

The foregoing sketch of some of the principal features of our seaboard and lake coasts at once exhibits their dangerous character and suggests the nature and the urgency of the means requisite to their comparatively safe navigation. These might reasonably be expected to early occupy the attention of a maritime nation, a great extent of whose boundary-line, from the beginning of its earliest history, presented a formidable array of dangers, and to excite the concern of its merchants and the benevolent instincts and sympathies of the humane.

It appears, however, that the Government was exceedingly tardy in discharging even the paramount duty of lighting the salient points of the coast and of ascertaining and appropriately marking its dangerous localities. In 1820 it maintained but fifty-five light-houses. It had surveyed no portion of the coast; and for a long period we were chiefly dependent upon foreign nations for the charts and sailing-directions used in the navigation of our waters. These were very inaccurate and unreliable, and were superseded by the better work of the Messrs. Blunt, who made some creditable surveys of the more important harbors and the most frequented and dangerous portions of the Atlantic coast, and published charts and a "Coast Pilot," which became the standard authority. It is true that as early as 1807 an effort was made to organize a national coast survey, but it failed, and the organization was not accomplished until 1832. No provision whatever was made for mitigating the distresses and horrors of actual shipwreck until several years later.

Our merchants and ship-owners were equally slow to appreciate the importance of obtaining correct nautical information and to perceive the necessity of providing means for alleviating the hardships of navigation. They organized few undertakings for either purpose, and, indeed, the backwardness of the Government is in a measure chargeable to their indifference.

Our country has doubtless maintained its full share of humane and benevolent organizations throughout its existence; but few of them have devoted special efforts to the prevention of loss of life and of suffering at sea, while the resources and exertions of most of them have entirely sought other channels of usefulness. The sturdy fishermen and wreckers living along the coast, however, usually gave their first efforts to the saving of life from the shipwrecked vessels cast upon their shores, and often imperiled their lives in rescuing passengers and crews.

The occurrence of frequent and melancholy disasters at length awakened the Government to the duty and necessity of action, and one important step after another was taken in making provision for the greater security of life and property at sea. Generally, each successive measure was prosecuted with vigor and with advantageous results.

ORGANIZATION OF COAST-SURVEY, LAKE-SURVEY, AND LIGHT-HOUSE ESTABLISHMENT.

In 1832, the United States Coast Survey was organized, and immediately began the prosecution of an accurate and comprehensive survey

of the Atlantic coast, from New York eastward and southward. Charts of the results of the survey were published as rapidly as practicable, while the field of the operations of the establishment were extended to all portions of the sea-coast as speedily as was consistent with accuracy. A series of general coast charts of nearly its whole extent is now in the hands of our shipmasters, together with local charts of most of our bays and harbors, on a scale of sufficient magnitude to exhibit in detail the most exact information of the hydrography of the localities represented. The scope of its work has been considerably enlarged beyond the original design, and has been extended into a careful examination of the gulf-stream and its effects, and a scientific investigation of the laws of the tides, winds, storms, and changes of the weather, and a study of their relation to navigation and their effects in producing the constant changes going on in harbors and channels and on beaches.

The light-houses in 1837 had been increased in number to 208, with 26 floating-lights; but advancement of this important branch of the work of improving our navigation was not so creditable to the nation until after the organization, under its present efficient system, of the Light-House Board, in 1852. The number of light-houses at that date upon our sea and lake coasts, when we ranked as the second commercial nation in the world, was only 320, and 7 only of these were furnished with the lenses which had long been in use in Europe, and which were capable of increasing the illuminating power of lights eight-fold, at a diminished consumption of oil of more than 50 per cent. The Board rapidly replaced the reflectors in use with lenses, and at the breaking out of the rebellion had increased the number of lights to 486, all fitted with lenses. One hundred and thirty-five lights were then discontinued in the Southern States. They have since been restored, and the light-houses now upon our coasts reach in number 637, with 30 light-ships.

In addition to the establishment and improvement of these light-houses on the coast, the Board has marked the harbors, channels, and rivers with innumerable beacons and buoys, and established fifty-seven fog-signals, operated by steam or hot-air engines, and two hundred and ninety-one river-lights upon the western rivers.

About the time the survey of the sea-coast above alluded to was undertaken, a similar work on the Great Lakes was begun, under the supervision of the Engineer Corps of the Army. The excellence of this work, so far as it has progressed, and signal success in numerous river and harbor improvements which have been intrusted by the Government to its charge since 1816, as well as in other more conspicuous projects for the improvement of navigation, have added luster to the renown this distinguished arm of the military service has achieved in the field.

VESSELS IN DISTRESS ASSISTED BY REVENUE-CUTTERS.

While all these great national enterprises were daily facilitating navigation and decreasing its hazards, inevitable disasters were still constantly occurring upon our coasts; and though thousands of lives were annually jeopardized and lost, until recently but little was done with the view of diminishing the perils or alleviating the miseries of the shipwrecked. The first step taken by the Government in this direction was the passage of an act in December, 1837, authorizing the President "to cause any suitable number of public vessels adapted to the purpose to cruise upon the coast in the severe portion of the season to afford such aid to distressed navigators as their circumstances and necessities may require." Under this authority some of the naval vessels were at first

ignated for this duty, but on account of their size and draught they
ved unsuitable, and were superseded by revenue-cutters.
'he results of the efforts of these vessels cannot easily be ascertained
vious to 1860; but the following table, exhibiting the number of ves-
assisted in distress and the number of lives saved by them each
r since that date, illustrates the value of their exertions and the
l and fidelity with which they have performed their arduous and
ntimes perilous duty in this regard:

Years.	Number of vessels assisted in distress.	Number of lives saved.	Years.	Number of vessels assisted in distress.	Number of lives saved.
.....	88	5	1869.....	109	25
.....	129	20	1870.....	175	18
.....	134	23	January 1 to June 30, 1871	108	6
.....	117	19	Fiscal year end ng June 30, 1872.....	219	37
.....	61	3	Fiscal year end ng June 30, 1873.....	210	109
.....	116	7	Fiscal year ending June 30, 1874.....	153	4
.....	143	33	Fiscal year ending June 30, 1875.....	195	81
.....	126	14	Fiscal year ending June 30, 1876.....	195	45
.....	108	25			

OPERATIONS OF THE MASSACHUSETTS HUMANE SOCIETY.

he plan of affording relief to vessels wrecked upon the coast by the
blishment of buildings for the shelter of the shipwrecked and for
preservation of life-boats and other apparatus for aiding stranded
els, appears to have been first considered by the Government in
3, although the Humane Society of Massachusetts had erected huts
helter and stationed boats upon the coast with good effect more
1 half a century before.
his institution, as the only benevolent association in the country of
existence, whose efforts have been chiefly devoted to the protec-
of life from the perils of shipwreck and to the mitigation of the
erings of its victims, is deserving of more than simple mention.
association was originally formed in 1786, and was incorporated in
l. Its "end and design" was declared in its charter to be "for the
very of persons who meet with such accident as to produce in them
appearance of death, and for promoting the cause of humanity, by
suing such means, from time to time, as shall have for their object
preservation of human life and the alleviation of its miseries." In
broad field of beneficence embraced in this declaration its benefac-
s have necessarily taken a wide range, and its charities and exer-
s have conspicuously aided a variety of humane enterprises, but
er to the serious prejudice of the special plan of usefulness it early
ked out for itself. It began the erection of huts for the shelter and
fort of persons escaping from wrecked vessels upon exposed and
late portions of the coast of Massachusetts in 1789, the first one
g erected on Lovell's Island, near Boston. It has erected new ones
discontinued old ones from time to time, as circumstances have
ired, up to the present day. It maintains now but eight. The first
boat station was erected at Cohasset in 1807. These, supplied with
s, ratts, mortars, and other apparatus, have also been established

and discontinued at various points on the Massachusetts coast as the changing condition of localities required and the means of the society permitted. The value of these methods of aiding the shipwrecked has been so demonstrated by the society as at various times to evoke the aid of both the State and United States Government. The sums appropriated by the United States have been as follows:

In 1855	$10,000
In 1857	10,000
In 1870	15,000
Total	35,000

In addition to the above, an appropriation of $5,000 "for furnishing the light-houses on the Atlantic coast with means of rendering assistance to shipwrecked mariners," made in 1847 having lain in the Treasury untouched for nearly two years, was, upon the petition of the association, permitted, by the Secretary of the Treasury, to be expended under its direction.

In 1872 the Government added its further assistance to the protection of the coast of Massachusetts by the extension of the national life-saving system to Cape Cod, thus enabling the society the better to care for the remainder of the coast. It now has under its charge 76 stations, including the 8 huts of shelter before mentioned.

It is regretted that the fruits of the efforts of this honored institution cannot be given statistically. It can be said, however, that although it has labored under the disadvantage of being obliged to rely upon the services of volunteer crews, whom it could reward only with the payment of a small sum for each occasion of service, and with medals or other tokens of commendation in case of signal conduct, in consequence of which it has lacked that effective organization and drill which would greatly have enhanced its efficiency, it has achieved a notable distinction and a memorable name among the benevolent institutions of the country.

INITIATION OF THE LIFE SAVING SERVICE.

As has been observed, the Government first gave its attention to the method of aiding stranded vessels by the establishment of stations along the coast, furnished with the means of effecting communication between such vessels and the shore, in 1848, and to the Hon. William A. Newell, of New Jersey, then a member of the House of Representatives, belongs the honor of first advocating the merits of this plan in a speech, in which he described the uses of the surf-boat, mortar, line-rockets, &c.; portrayed vividly the horrible scenes of shipwreck upon the calamitous shores of his State, of which himself had been an eye-witness; eloquently vindicated the dwellers of the coast from the aspersions of rapacity and heartlessness which had been inconsiderately heaped upon them; asseverated their favor of his petition; and pledged their gallant use of such means of aiding the shipwrecked as the Government might intrust to them. This appeal, made on the 3d of August, was rewarded by the appropriation of $10,000 "for providing surf-boats, rockets, carronades, and other necessary apparatus for the better preservation of life and property from shipwrecks on the coast of New Jersey lying between Sandy Hook and Little Egg Harbor, the same to be expended under the supervision of such officer of the Revenue Marine corps as may be detached for this duty by the Secretary of the Treasury," approved August 14, 1848. Captain Douglass Ottinger

was charged with the superintendence of the expenditure of this appropriation, who, with the co-operation of a committee of the New York Board of Underwriters, located eight stations between the points specified, 28 by 16 feet in dimensions, and supplied each with the following outfit: One metal surf-boat, with air-chambers and cork fenders, seven oars and two India-rubber bailing-buckets; one metal life-car, with cork or India-rubber floats and fenders, and rings and chains for each end; one manila hawser, 4½-inch, 108 fathoms; one hauling-line, 2½-inch, 310 fathoms; two rocket-lines, nine-tenths ounce per yard, 300 yards each; one coiling-frame for rocket-line and box; one crotch and range for throwing rockets; one sand-anchor, strap, and bull's-eye; one tackle, with twenty-fathoms fall, 2½-inch manila; one heaver and strap; one mortar of iron, and ten shots fitted with spiral wire; one copper powder-canister, and four pounds of powder for same; twelve blue-lights, and box containing fifty quick-matches; five rockets, and rocket-box of tin; eight pieces of match-rope, and twelve pieces of port-fire; two lanterns and oil-can, and oil for same; one lamp-feeder and wick; one stove and pipe; one cord of wood; ten shovels; one firing-wire.

Captain Ottinger devoted energetic attention to this work, and during its progress invented the life-car* for the transportation of persons from a wreck to the shore.

In the act of March 3, 1849, "making appropriation for light-houses, light-boats, buoys, &c.," a like sum was appropriated "for surf-boats, life-boats, and other means for the preservation of life and property shipwrecked on the coast of the United States," and the same amount "to provide surf-boats, life-cars, rockets, carronades, lines, and other necessary apparatus for the better preservation of life and property from shipwreck along the coast of New Jersey, between Little Egg Harbor and Cape May, to be expended under the direction of such officer of the Revenue Marine Service as may be designated for that purpose by the Secretary of the Treasury."

Mr. Edward Watts, a civil engineer, was employed as the agent of the Department to superintend the expenditure of the first-named sum on the coast of Long Island, and Lieutenant (now Captain) John McGowan, of the Revenue Marine Service, was detailed for like duty in respect to the latter on the coast of New Jersey. In the prosecution of their work Mr. Watts had the efficient co-operation of a committee from the "Life-Saving Benevolent Association, of New York," an institution chartered by the legislature of that State, March 29, 1849, similar in character to the Humane Society of Massachusetts; and Lieutenant McGowan that of a similar committee of the Philadelphia Board of Underwriters.

* The claim of Captain Ottinger to this invention has been, and still is, strenuously disputed by the friends of Mr. Joseph Francis, who, as a boat-builder at the Novelty Iron-Works, of New York, was employed by the former in the construction of a portion of the apparatus for these stations. It would seem, however, that the recognition of Captain Ottinger's title by Congress should have put the question at rest. This matter is the subject of plain record. The invention having proved a success by saving life on various occasions of shipwreck, Captain Ottinger petitioned Congress for remuneration for its past, present, and prospective use; and also, in addition to such compensation, for an appropriation of $5,000 to enable him to test practically at sea its adaptation to rescuing passengers and crews during violent gales. Upon this petition, the Committee on Commerce of the House of Representatives, after a thorough examination of the facts, reported favorably, recommending that the compensation and the appropriation asked for be granted, and reported a bill, which, having passed both houses, was approved February 14, 1859, directing the payment to him of the sum of $10,000 "in full compensation for the use of his invention of the life or surf car by the United States, and also to enable him further to test the practicability of adapting such car to the rescuing of passengers and crews during violent gales at sea."

Eight stations were located at intervals between Montauk Point and Coney Island, on the outer shore of Long Island; one on Fisher's Island, and one at Eaton's Neck, in Long Island Sound; and six were added to the number just erected by Captain Ottinger on the New Jersey coast. All these were furnished with the appliances above enumerated.

It thus appears that this method of protection was applied by the Government, almost simultaneously, to the shores of Cape Cod, Long Island, and New Jersey, those portions of the Atlantic coast so replete with lurking peril to the vast commerce of Boston, New York, and Philadelphia.

EARLY BENEFITS AND EXTENSION OF THE SERVICE.

Almost immediately upon the completion of these stations opportunities occurred for manifesting their worth. The boats and other appliances in the skilled and heroic hands of hardy volunteers were instrumental in saving many lives and much property on occasions of shipwreck during the season of 1849–'50.

In a great storm in January, 1850, which strewed the Jersey coast with many wrecks, the life-car demonstrated its great usefulness by conveying from the stranded ship Ayrshire 201 persons, including women with children in their arms, through a surf which ran so high that no boat could live in it. In the cases of which there is record, the boats rescued 264 persons on the Long Island, and 90 persons on the New Jersey coast, and saved much property, whereby considerable duties accrued to the Government. Much other life and property were saved, of which the record cannot be found.

The value of these appliances, both in a humane and pecuniary view, was thus established, and considerations of duty and financial interest combined in urging upon the Government the extension of their application to other points of the coast. Consequently, at the next session of Congress, in the act "making appropriation for light-houses, light-boats, buoys, &c.," approved September 28, 1850, $10,000 more was appropriated "for life-boats and other means for rendering assistance to wrecked mariners and others on the coast of the United States," and in the act approved two days later, a like sum for the same purpose. The Life-Saving Benevolent Association, of New York, made application to the Department for the expenditure of one of these appropriations in the erection of several additional stations on the coast of Long Island, and also one at Watch Hill, Rhode Island.

In view of the success which had attended the application of the former appropriation, under the joint supervision of the association and the officer detailed by the Department, the proffered aid was accepted; and Captain Ottinger, in consideration of the experience he had acquired in the work on the New Jersey coast, was accordingly directed by the Department to superintend the construction and equipment of such buildings as the association might determine to erect; but having made arrangements to engage in private business, he was, at his request, excused from the duty, and Lieutenant Joseph Noyes, of the Revenue Marine, was substituted in his place.

DISTRIBUTION OF LIFE-BOATS.

By this disposition, therefore, of one of these appropriations, the number of stations on Long Island was increased in the summer of 1851 by two, and a station was placed at Watch Hill. Of the remaining $10,000, the sum of $8,534 was expended in placing life-boats on portions of the

of North Carolina, South Carolina, Georgia, Florida, and Texas,
e balance, of $1,466, was consumed in the erection of houses for
eservation of these boats and their appurtenances.
eference to the application of these appropriations to the purchase
boats, as well as to the establishment of stations, the Secretary of
easury in 1852 reported to Congress that many hundred persons
en rescued from imminent peril from shipwrecked vessels by their
large portion if not all of whom would probably have perished
the means of safety thus placed at command under authority of
ess, and that much property that would otherwise have been lost
so been saved through the instrumentality of these boats, and the
thereon paid to the Government. He therefore urged strongly
he attention of Congress the propriety of making a further appro-
n of $20,000 for increasing the number of such boats.
itional appropriations for placing life-boats at various points were
n March, 1853, and August, 1854. The first of these appropriated
n of $10,000, not confining its expenditure to specific localities;
r the sum of $12,500, for the purchase of boats for twenty-five
nt points named on Lake Michigan, and at such other points as
cretary of the Treasury might determine; and another the sum
000, "for the continuation of the system of protecting human life
hipwreck, as heretofore established by life-boats on the New Jer-
ast."
h the first two of these appropriations life-boats were placed at
ints specified on Lake Michigan and at various places on the other
akes and the Atlantic coast, while the last was expended in the
shment of fourteen new stations on the coast of New Jersey,
the supervision of Mr. S. C. Dunham, and eleven on the coast
g Island, under the supervision of Mr. J. N. Schillinger.
his time the records of the Department show that the coast of
ited States had been furnished at different periods, by the Gov-
nt, with 82 life-boats, exclusive of those built under the direction
Humane Society of Massachusetts, and the 28 at the stations
l on the New Jersey coast, the 23 on the outer shore of Long
, and the 4 in Long Island Sound. These boats had been distrib-
s follows: on the coast of Maine, 4; New Hampshire, 1; Massa-
ts, 6; New York, (L. I.,) 7; North Carolina, 3; South Carolina,
rgia, 2; Florida, 5; Texas, 5; on the Atlantic and Gulf coasts.
lakes: on Lake Ontario, 9; Lake Erie, 14; Lake Michigan, 23;
Superior, 1; and 1 on the Pacific coast.

NEGLECT AND MISUSE OF LIFE-BOATS.

withstanding the evidence of the value of this distribution of life-
which the above declaration of the Secretary of the Treasury
bsequent authentic accounts of the saving of life and property
nerous instances through their instrumentality afford, it must be
at generally they were permitted to deteriorate and become unfit
through neglect, though in some cases through wanton destruc-
For some of these boats boat-houses were built by the Govern-
n the neighborhood of light-houses. and they were placed under
pervision of light-house keepers and officers of the customs, who
enerally well cared for them; but in a majority of instances they
placed in care of town corporations, which became forgetful of
or of short-lived benevolent societies, which, expiring, left them
ay; or of private citizens, who, in the midst of the busy cares of

life, soon became unmindful of the weight of this responsibility. The happening of a wreck would occasionally bring one into use and give admonition of the necessity of its preservation, and it would be put in order and for a time kept in preparation for emergency. The Government does not appear to have held those with whom the boats were deposited to any accountability, and in many instances it has been found impossible to ascertain what has become of them. Some were found, by the commissioners appointed to locate life-saving stations under recent authority, in various stages of ruin, at places where their existence was not suspected, and it has been ascertained that some were appropriated to divers private uses. One is known to have been regarded by the citizens of the town as a sort of public peregrinating makeshift, being carted about from place to place as wanted, and made to do duty alternately as a trough for mixing mortar and a tub for scalding hogs.

It was a grave error on the part of the Government to have parted with the direct care and control of these boats, as the certain occurrence of disaster each season, at one or more points where they were located, would have kept prominent the importance of having them always in condition for duty. As it was, numerous grievous disasters occurred where, had these boats been in available condition, they would have afforded the means of saving many human beings who have perished.

INEFFICIENCY OF SERVICE IN 1853–'54, AND SUBSEQUENT PARTIAL IMPROVEMENT.

The inefficient condition of the stations on the coasts of Long Island and New Jersey had also become apparent. The needed changes of location, rendered necessary by reason of the altered condition of the coast through the action of the tides and winds, had not been made. The stations themselves had suffered from neglect, and the equipments from petty thefts, natural decay, and want of care. Disasters, attended with frightful loss of life, had occurred in the immediate neighborhood of stations, the apparatus on being taken out having been found useless; and daring and gallant men, gathered on the shore, could only stand and hear the supplicating cries of the victims, and see them fall one by one into the sea from the swaying rigging. The paucity of stations was made painfully apparent by the occurrence of other calamitous shipwrecks midway between the existing stations. This condition of things excited the public interest and attracted the attention of Congress. The Committee on Commerce of the Senate called upon the Department for information relating to the stations, and invited its suggestions in respect to further provision for the protection of the coast. The Secretary of the Treasury replied, claiming that upon establishing the stations and furnishing them with apparatus, all care over them on the part of the Government ceased. He declared, however, that the late distressing loss of life, and the opinions of the most intelligent persons conversant with the matter, had satisfied him that the number of stations should be doubled, and that he was equally satisfied that they should be put in charge of proper persons, accountable to the Department, instead of being left to the voluntary care and incidental attention of associations or of individuals, and recommended that authority be given for the appointment of a superintendent for each coast and a keeper for each station.

A bill was immediately reported for carrying these views into effect, which passed the Senate, but failed to reach action in the House before

adjournment. Before the next session, another terrible disaster occurred on the New Jersey coast, involving the loss of over 300 lives, which might have been saved but for inefficient apparatus. The bill was again introduced at the next session, while the memory of this disaster was yet fresh. It forthwith passed both houses, and became a law December 14, 1854; its passage, however, not being effected, it must be confessed, without considerable opposition in the House, which insisted on the yeas and nays, the vote being 126 to 45. It authorized the Secretary of the Treasury in his discretion to establish additional stations on the coasts of Long Island and New Jersey, to change the location of existing ones, and to make such repairs and to furnish such apparatus and supplies as he might deem necessary; and authorized the appointment of a superintendent for each of the coasts named, to be clothed with the powers and perform the duties of inspectors of the customs, with a compensation of $1,500 each; and a keeper for each of the stations, at a compensation of $200. It prohibited, also, the purchase and location of any boat at any point other than on the above-named coasts, unless placed in the immediate care of an officer of the Government, or unless bond were given by proper individuals, living in the neighborhood, conditioned for the care and preservation of such boat and its application to the uses intended.

Authority was also given for the establishment of stations at such light-houses as the Secretary of the Treasury might in his judgment deem best, the keepers of the lights to take charge of such stations as a part of their official duties.

No additional stations were established under the provisions of this act, probably for the reason that the fourteen erected on the coast of New Jersey and the eleven on that of Long Island, above referred to, were constructed between the dates of the first introduction of the bill in Congress and its final passage; neither is it ascertained that any stations were established at light-houses, or that any additional lifeboats were placed on any other part of the coast of the United States.

The superintendents and keepers were employed as authorized, and the stations and equipments put in serviceable condition; and, as a consequence of the degree of responsibility thus established, a marked improvement in their efficiency was manifest in the great diminution of fatal disasters.

Yet the administration of the service (if the establishment as it then existed can be accorded the dignity of that designation) was not characterized with the vigor the importance of the interests it affected demanded. No regulations for its government were provided, and the officers were not held to a proper accountability, either as to the discharge of their duties or the care of the property committed to their keeping. They were not even required to keep a record of the occurrences of disasters, or to report them to the Department. In fact the Department had little knowledge of what transpired at the stations, and scarcely exercised any control over them.

The omission to provide for the employment of crews was, moreover, a serious defect in the law, compelling reliance, on the occasion of wrecks, upon such aid as could be extemporized from the sparse population of a region almost destitute of inhabitants, and affording no means of organizing for any station a corps of skilled surfmen, drilled and accustomed to the combined effort so essential to the success of hazardous undertakings which require the united exertions of a number of of individuals.

The stations remained in this defective and unorganized condition

until 1871, with the exception of a partial improvement which was made in 1870, by the employment for the three winter months of the year of six surfmen at alternate stations on the coast of New Jersey.

ORGANIZATION OF PRESENT SYSTEM IN 1871.

In the winter of 1870–'71 several fatal disasters occurred upon the coasts within the limits of the operations of the service, some of them at so great a distance from the stations as to be beyond the reach of timely assistance, and others at their very doors. The attendant circumstances showed beyond dispute that the loss of life was largely due to the want of proper attention to duty on the part of the employés of the service and the inefficient condition of the boats and apparatus. The details of the disasters as they became known awakened the attention of the Department to the unhealthy condition of affairs, and excited a disposition in Congress, then in session, to liberally second any move which might be determined upon in the direction of an improvement. It was apparent that the peculiar feature of the employment of surfmen at alternate stations was an unsatisfactory one; that additional stations were needed in the intervals between the existing ones; and that a considerable outlay of money was required to repair and refurnish the equipments of the latter.

This being represented to Congress, it appropriated, on the 20th of April, 1871, $200,000, and authorized the Secretary of the Treasury to employ crews of experienced surfmen at such stations and for such periods as he might deem necessary and proper.

With a view of obtaining an accurate knowledge of the condition of the stations and their needs, and to enable itself to form a judicious opinion as to what other measures should be adopted in providing for the better protection of life and property on occasions of shipwreck, the Department detailed Captain John Faunce, an experienced officer of the Revenue Marine, to visit the coasts of Long Island and New Jersey and make a thorough examination into the condition of the service. He was instructed to carefully examine each building and its equipments, to thoroughly test the latter, and to make a schedule of the same, stating definitely the condition in which each article was found. He was also charged to make such inspection of the coasts as to enable him to ascertain what changes should be made in the location of existing stations, and at what points the establishment of additional ones would be advantageous.

These duties were ably performed, and a full report of the results of his investigation was submitted to the Department on the 9th of August, 1871.

The condition of the stations which the investigation developed was concisely expressed at the time in the following *résumé* of Captain Faunce's report:

> He found that most of the stations were too remote from each other, and that the houses were much dilapidated, many being so far gone as to be worthless, and the remainder in need of extensive repairs and enlargement. With but few exceptions, they were in a filthy condition, and gave every evidence of neglect and misuse.
>
> The apparatus was rusty for want of care, and some of it ruined by the depredations of vermin and malicious persons. Many of the most necessary articles were wanting, and at no station was the outfit complete. At some of the stations where crews were employed in the winter months, such indispensable articles as powder, rockets, shot-lines, shovels, &c., were not to be found. At other stations not a portable article was left. Some of the keepers were too old for active service, others lived too far from their stations, and few of them were really competent for their positions. Politics had had more influence in their appointment than qualification for the duties required of them. Even in the selection of crews for the stations where they were employed,

fitness was a secondary consideration. The employment of paid crews at alternate stations had provided crews where they were comparatively little needed, while it had left others, where regular crews were most necessary, to rely upon such aid as might be volunteered. It had also excited discontent among those who had habitually volunteered their services at the intervening stations, and a feeling that an unjust discrimination was made against them.

A thorough re-organization of the service was determined upon, and the work was at once begun and vigorously prosecuted.

The removal of incapable and inefficient officers and the substitution of suitable men, the repair of the stations and their equipments, and the employment of selected crews at nearly all the stations, and the promulgation of a series of instructions specifically setting forth the duties required of officers and men, were the first steps taken, in order that the service might be placed upon as efficient a footing as possible for the approaching winter's work. Measures were then taken for the establishment of as many additional stations as were necessary to bring them within the distance of about three miles of each other, where natural obstacles did not prevent, with a view of enabling each to summon, by process of signaling, its neighbors to its assistance when needed.

Twelve new houses were established on the coast of New Jersey and six on that of Long Island, and the old ones were either rebuilt or enlarged so as to afford suitable accommodations for the crews, and such of those rescued from shipwreck as might be compelled, from any cause, to remain for a time at the stations. They were 42 feet in length and 18 feet in width, with a lower and an attic story, each divided into two rooms. One of the rooms below was adapted to the proper arrangement of the boats, wagon, surf-car, and other heavy apparatus; and the other was plainly furnished with the conveniences of a mess-room for the crew. One of the rooms above was intended for the storage of the lighter portion of the apparatus, and the other was provided with a number of cot-beds, with suitable bedding.

All the stations were supplied with the most approved apparatus adapted to their several localities. Such changes in their locations were also effected as were found necessary.

Early in the performance of the task of re organizing the service the importance of a proper selection of apparatus to be used at the stations in different localities within the limits of the coast embraced in the domain of the service commanded attention. Accordingly, in May, 1872, a commission, consisting of officers of the Navy and officers of the Treasury Department, expert in nautical matters, together with citizens practically familiar with the nature of the coast and the methods then in use for the saving of life from stranded vessels, was organized, which met at the station at Seabright, on the New Jersey coast, for the purpose of examining and testing such life-saving apparatus as might be submitted, in response to an invitation to the public for the presentation of any device which might be deemed serviceable in such work. On this occasion several different surf and life boats, a wagon for the transportation of boats, the mortar then in use at most of the stations on the Long Island and New Jersey coasts, a new rocket and apparatus, designed to supersede the use of the mortar, a life-raft, the life-saving dress of Mr. C. S. Merriman, (since made famous by the exploits of Paul Boyton in it,) and some night-signals, were submitted, examined, and tested.

As to boats, the commission reported in favor of the cedar surf-boat then in general use by the wreckers on the coast of New Jersey, with the suggestion that certain modifications might be worthy of consideration, and a recommendation that the subject be left to one of their num-

ber, an old and experienced surfman, with authority to prepare plans, specifications, and model of such a boat as in his opinion would be best adapted to ordinary service in all weather upon that coast. All the boats furnished the stations on the Atlantic coast until recently have been constructed upon the model and from the plans and specifications recommended by him; and the unparalleled success which has attended the use of this boat, by means of which thousands of lives have been rescued without serious accident or loss of life except in the single instance heretofore mentioned, has fully justified the judgment of the commission. On the sandy and sparsely-settled wastes which characterize the coast of Cape Cod, and the whole extent, with a few exceptions, of the ocean coast from the head of Long Island to Cape Hatteras, the use of any self-righting and self-bailing life-boat yet devised would be impracticable for want of means of transportation, even if the shoalness of the water did not, in the precinct of nearly every station, preclude the possibility of launching it.

The boat-wagon presented was not regarded as suitable for use on account of its excessive weight, except where horses were readily obtainable. The test of the mortar satisfied the commission that it was sufficiently effective to answer the purposes required of it upon almost any point upon the coast; it was, therefore, supplied to every station. The experiments with the line-rockets produced some very good results, though not in all respects satisfactory, and the apparatus was expensive. A series of experiments was recommended, with a view to obtain a rocket which would be more serviceable, and, at the same time, of moderate cost. The adoption of the raft presented was not recommended. The life-preserving dress was considered by the commission as one of the most useful inventions of the day, and it recommended that each station be supplied with one suit to each surfman employed. The sums appropriated by Congress have not been sufficient to justify this, but such number has been supplied each station as the means at command would allow. The night-signals were also favorably recommended, and have been supplied to all the stations, and have been found very useful.

The beneficial results of these measures far exceeded expectations, and excited the most favorable interest in behalf of the service.

EXTENSION OF THE SYSTEM AND FURTHER ORGANIZATION.

In March, 1871, Congress made provision for the establishment of two stations on the coast of Rhode Island—one at Narragansett Beach and one on Block Island, which were accordingly erected; and in June, 1872, authorized the extension of the system to the coast of Cape Cod, auxiliary to, but independent of, the establishment of the Humane Society of Massachusetts. Nine stations, similar in construction and equipment to those upon the Long Island and New Jersey coasts, were established during the succeeding autumn between Race Point and Monomoy Point, and were put in operation for the winter.

In the mean time a carefully-devised code of regulations for the government of the service had been prepared and promulgated.

The line of coast embraced within the operations of the service was organized into three districts, the precinct of each superintendent and keeper being specifically defined, and the whole placed under the immediate supervision of an inspecting officer detailed from the Revenue Marine, and subject to the general direction of the Department.

To bar the admission of unsuitable persons into the service, in any capacity, the ascertainment of the qualifications of candidates as to

ıabits, age, health, and professional acquirements was provided for by ›roper examinations.

Thorough inspections and examinations of the stations at certain ›eriods were required to be made by the Inspector and superintendents, ›n which occasions the keepers and surfmen were to be exercised in the ıse of the apparatus and in the maneuvers of an established drill.

A systematic method was instituted for the care of the buildings and heir contents, for the making of repairs and obtaining outfits and sup›lies, and for the making of proper returns of the condition of the same o the Department, and also for the keeping of accounts and the general iscal management of the service, by the provision of suitable books and ›lanks.

A journal or log-book was required to be kept by each keeper, in ›hich was to be entered, daily, the state of the weather and all trans›ctions worthy of note, transcripts of which were to be forwarded to the ›epartment weekly.

Carefully prepared reports, setting forth specifically all attendant ircumstances of every disaster occurring within their precincts, were equired to be forthwith transmitted by the keepers to the Department.

The regulations also contained minute directions as to the duty of fficers and men on occasions of shipwreck in regard to the care and uccor of the rescued and the protection and disposition of property ılling into their hands, as well as the management of the apparatus nd the means subsequently to be taken for its preservation, and also eneral instructions as to their deportment on all occasions toward ach other and toward strangers. Embodied in the regulations were lso rules designed to render as effective as possible the patrol system ›hich had first been devised and introduced in the winter of 1871, and ›o secure a just distribution among the surfmen of the severe and labo›ious marches along the beach which it involves, and which must be ıade in all weathers. This system is regarded as the most important eature of the whole life-saving scheme as now administered. Provision ›as also made for practically instructing the keepers and surfmen in the ıost approved method of restoring persons apparently drowned.

A simple but effective code of signals, with flags for use by day and and-lights and rockets by night, to enable the patrolmen to communiate with the stations, and also to establish intercourse between the lat›er, whereby appropriate efforts can be set on foot without delay upon he discovery of a wreck, was also devised.

The unparalleled success which continued in the winter of 1872–'73 › attend these efforts to improve the condition of the service induced ongress, in March of 1873, to further extend the system, with which iew it appropriated $100,000 to be expended upon such portions of the oast as the Department might determine, and directed the Secretary f the Treasury "to report to the House at the next session of Congress he points on the sea and lake coasts of the United States at which the stablishment of life-saving stations would best subserve the interests f commerce and humanity, with a detailed estimate of the cost of such tations."

With this appropriation five stations were established on the coast of laine, one on the coast of New Hampshire, five on the coast of Massahusetts, one on Block Island, three on the coast of Virginia, and seven n the coast of North Carolina, necessitating the organization of two dditional districts, the first embracing the coasts of Maine and New Iampshire, and the other the coasts of Virginia and North Carolina ›om Cape Henry to Cape Hatteras. The additional stations on the

Massachusetts coast were connected with the district embracing Cape Cod, and that at Block Island was attached to the district embracing Rhode Island and Long Island.

Experience having shown the need of more room in the stations for the accommodation of newly-adopted apparatus, and in view of the prospective connection of the storm-signal system of the Signal-Service with the Life-Saving Service, for which an appropriation of $30,000 had been made, these new stations were built upon an enlarged and improved plan, some regard to architectural taste also being had. Through unavoidable delays in selecting suitable sites and obtaining titles to them, these stations were not completed and equipped in season for service during the winter of 1873–'74, and were not placed in commission until the opening of the next season. The storm-signal system was, however, connected with the stations at Sandy Hook, Monmouth Beach, Squan, Barnegat, Atlantic City, Peck's Beach, and Cape May, on the New Jersey coast and demonstrated during the first-mentioned period its great value as an accessory to the service.

CLASSIFICATION OF STATIONS.

To enable himself to make the required report as to the points where the establishment of stations would subserve the interests of commerce and humanity, &c., the Secretary of the Treasury, on the 24th of March, 1873, designated a commission consisting of the Chief of the Revenue Marine Division of this Department, and Captains John Faunce and J. H. Merryman, of the Revenue Marine, Superintendents of Construction of Life-Saving Stations, the latter-named officer being also the Inspector of the service, to obtain and report the requisite information, and to make a detailed estimate of the cost of the stations they should find it advisable to recommend the establishment of.

In the discharge of this duty the commission employed every available means to obtain all relevant information, conferring with underwriters, wreck-commissioners, ship-owners, ship-masters, officers of the customs, and others relative to the frequency and cause of shipwrecks, the nature of the coast, and the means then available for rendering assistance on various portions thereof; and themselves personally inspecting such localities as was deemed necessary.

The report of the commission recommended the establishment of three classes of stations, which it designated as complete life-saving stations, life-boat stations, and houses of refuge, respectively.

The first class was intended for exposed localities, destitute of inhabitants, where crews to render assistance in rescuing the shipwrecked could not be readily collected, and where the means of sheltering and succoring the latter were not at hand; and also, for flat beaches with outlying bars. These stations were to be furnished with surf-boats, rocket and mortar apparatus, life-cars, and the other appliances adapted to the saving of life from stranded vessels, and were to be so constructed as to supply accommodation for these, and for domiciling the regular crews to be employed and such shipwrecked persons as might be temporarily detained at them, for which purpose they were also to be furnished with the necessary cooking-utensils, bedding, &c.

This class of stations was recommended to be established upon that portion of the Atlantic coast embraced between Cape Henlopen and Cape Charles, and upon the Lake and Pacific coasts at the few points where such protection seemed requisite.

A large proportion of the marine disasters occurring upon the lat-

ter coasts happen in the neighborhood of the entrances to their ports; upon the lakes, by stranding immediately above or below the piers, on account of failure to make the narrow passages between them, or by collision, or other casualty incident to the crowding of shipping in and about the narrow harbors; and upon the Pacific coast, by being driven ashore in storms, or by striking in fogs, in the vicinity of the few harbors upon the coast, the vessels for the most part keeping well out to sea until they approach the latitude of their destination. As at these points aid can generally be readily summoned, and facilities exist for launching the self-righting and self-bailing life-boat, stations, to be furnished only with life-boats constructed upon the English system, and a few other articles of apparatus, were recommended to be established; the buildings to be of such capacity as to furnish accommodation only for the articles referred to, except at places where the Signal-Service might desire additional room for its observers.

It was proposed that these stations should be manned by volunteer crews, to whom some compensation should be paid for services rendered upon each occasion of shipwreck.

The houses of refuge were designed exclusively for the coast of Florida, where, as has been seen, the requirements for relief are widely different from those of any other portion of the seaboard; the usual apparatus of the other classes of stations being for the most part unnecessary, shelter and the means of subsistence being the most essential requisites. It was advised that these houses should be built of sufficient capacity to succor twenty-five persons; that they should be stored with provisions sufficient to subsist that number for ten days, during the months in which hurricanes are prevalent, and placed under the care of responsible keepers, who should be required to reside in the houses, with their families. Each house was also to be provided with a light surf-boat, supplied with oars and sails.

For that portion of the Atlantic coast lying between Cape Hatteras and Florida, and for the Gulf coast, no stations were recommended; the occurrence of wrecks thereon not being of such frequency nor so dis-

The entire number of stations, of each class, recommended to be astrous as, in the judgment of the commission, to justify the expense of the establishment and maintenance of stations.

established, was twenty-three complete life-saving stations, twenty-three life-boat stations, and five houses of refuge.

The estimated cost of each description of stations, with equipments, w s reported to be $5,302.15 for a complete life-saving station, $4,790 for a life-boat station, and $2,995 for a house of refuge.

LEGISLATIVE ACTION PROMOTING EFFICIENCY.

The Secretary of the Treasury transmitted this report to the House of Representatives on the 29th of January, 1874, accompanied by a letter, in which he expressed his concurrence with the views therein submitted.

The Committee on Commerce, to which the communication was referred, shortly after reported a bill, based thereon and upon subsequent recommendations of the Department, which became a law June 20, 1874, authorizing the establishment of the several classes of stations, as follows: On the coast embraced between Cape Henlopen and Cape Charles, eight complete life-saving stations, located, two on the coast of Delaware, one on the coast of Maryland, and five on the coast of Virginia;

on the coast of Florida, between Cape Canaveral and Cape Florida, five houses of refuge about equidistant from each other; on the coast of Lake Ontario, two complete life-saving stations, and two life-boat stations; on the coast of Lake Erie, one complete life-saving station, and four life-boat stations; on the coast of Lake Huron, four complete life-saving stations, and one life-boat station; on the coast of Lake Superior, four complete life-saving stations; on the coast of Lake Michigan, three complete life-saving stations, and nine life-boat stations; and on the Pacific coast, three life-boat stations on the coast of Washington Territory, one on the coast of Oregon, and four on the coast of California. It further authorized the appointment of a superintendent for the coasts of Delaware, Maryland, and Virginia, one for the coast of Florida, one for the coasts of Lakes Erie and Ontario, one for the coasts of Lakes Huron and Superior, and one for the coast of Lake Michigan, at an annual salary of $1,000 each; said superintendents to have the powers and perform the duties of inspectors of the customs; also an assistant superintendent for the coasts of Long Island and Rhode Island, at an annual compensation of $500; and a keeper for each of the stations, at a compensation of $200 per annum, except the keepers of houses of refuge, whose compensation was fixed at $40 per month.

Authority was given the Secretary of the Treasury to employ crews of experienced surfmen at all the complete life-saving stations, and at such of the life-boat stations on the Pacific coast as he should deem necessary and proper, for such periods and at such compensation, not to exceed $40 per month, as he might deem necessary and reasonable, and to accept the services of volunteer crews at any of the life-boat stations, who should receive not more than $10 each for every occasion upon which they should be instrumental in saving human life.

The act also provided for the bestowal of medals of honor upon persons who should thereafter endanger their own lives in saving or endeavoring to save the lives of others from the perils of the sea within the United States, or upon any American vessel. These medals were to be of two classes, those of the first class to be confined to cases of extreme and heroic daring, and those of the second to be given in cases not so distinguished.

Through singular inadvertency, up to this time no means had been authorized by the Government for obtaining statistics of disasters to shipping, notwithstanding the vast importance of such information to the Government itself as well as to ship-owners, underwriters, and to those interested in commerce generally.

This act remedied the deficiency by imposing upon the managing owner, agent, or master of every vessel of the United States sustaining or causing accident involving loss of life, the material loss of property, or serious injury to any person, or damage to the vessel affecting her seaworthiness, the requirement of forthwith making report thereof to the collector of customs of the district wherein such vessel belonged or within which such accident or damage occurred, stating fully the locality, the nature, and probable occasion of the casualty, and all other important particulars relating thereto, and imposing a penalty of one hundred dollars for failure or refusal to comply with said requirement within a reasonable time. To avoid, however, the infliction of undue hardship in any instance, the Secretary of the Treasury was empowered in his discretion to remit or mitigate such penalty whenever he might deem it proper to do so.

The sum necessary to effect the establishment of the stations authorized in the foregoing act was appropriated in the act making appro-

ons for sundry civil expenses of the Government for the fiscal ending June 30, 1875, approved June 23, 1874, and measures were diately taken for the commencement of the work. A commission npetent officers was designated to select suitable sites for the loca- of the stations, and, as the locations determined upon were reported, were taken to obtain the necessary titles, and proposals were in- for the construction of the stations as rapidly as the preparation ans and specifications for the different classes of structures, and adaptation to the various sites for which they were intended, would . In the mean time those portions of the sea and lake coasts em- d within the scope of these operations were divided into conven- listricts, for the supervision of which the authorized superintend- were appointed as their services could be made available in the cution of the work, except upon the Pacific coast, for which the rovided no superintendent, it being understood that the command- fficer of one of the revenue-cutters stationed upon that coast could ıtageously discharge such duties at a saving of expense to the rnment. The first of the stations completed and equipped were x upon the Maryland and Virginia coasts, which were put in oper- during the winter of 1875–'76, as heretofore stated. The subse- progress in the establishment of stations has been stated in that on of this report which details the transactions of the past year.

EQUIPMENTS OF STATIONS.

e following are lists of the equipments furnished to the several es of stations:

LIFE-SAVING STATIONS.

Articles.	Quantities.	Articles.	Quantities.
r, boat	1	Forks	12
r, sand	1	Forks, carving	1
	1	Files, hand-saw	1
	1	Fuel	q. s.
or coal	80	Gimlet	1
light	1	Grindstone, 14 by 16, wood box	1
ts	20	Gridiron	1
, double, 12-inch	2	Hand-cart	1
, double and single, 8-inch	2	Hand-grapnel and warp	1
metallic	1	Hand-mallet	1
edar	1	Hand saw	1
arriage	1	Halliards, signal, set	1
ooks	4	Hammer, claw	1
rapnel	1	Hatchet	1
atchet	1	Hauling-line, 2½-inch, 300 fathoms	1
rag	1	Hawser, 4-inch	1
blank, set	1	Haversack, rubber	1
receipt and expenditure	1	Inkstand	1
es-buoy	1	Jack-plane	1
ts, rubber	2	Journal	1
ts, water	6	Kettle, tea	1
s, corn	3	Knives	12
eye and strap	1	Knife, carving	1
g irons, boat	1	Ladder, 24-foot	1
stools or chairs	10	Lanterns, signal	3
	1	Lanterns, globe	2
	1	Lanterns, dark, of brass	2
od and shovel	1	Lamp-wick, balls	4
	10	Lamp-feeder	1
rters	10	Life-car	1
	1	Life-raft	1
pot	1	Life-preservers	10
can	1	Line-boxes	2
in	12	Mallet	1
nanila, 2¼-inch	1	Marline-spike	1
nanila, 2½-inch	1	Marine glass	1

Articles.	Quantities.
Match-safes	3
Match-stave, with rope	1
Mattresses	10
Medicine-chest	1
Monkey-wrench	1
Mortar and bed	1
Nails, boat	q. s.
Needles, sail	6
Oars, assorted, spare set	1
Oakum, pounds of	10
Oil, lamp, gallons of, in cans	5
Oil, linseed, gallons of, in cans	3
Oil, signal, gallons of, in cans	5
Powder, pounds of	10
Powder-magazine	1
Powder-flask	1
Paint-brushes	4
Palm, sailors'	1
Paper	q. s.
Pens, steel	q. s.
Pen-holders	q. s.
Pans, dish	3
Pans, dust	1
Pans, tin	12
Pickaxe	1
Pillows	10
Plates, tin	12
Quick-matches, box	1
Reel for shot-line	1
Rockets, line, 300 fathoms	2
Rockets, signal, set	1
Rocket-range	1
Rubber suits, (Merriman's)	7
Stove and fixtures	1
Shovels	2
Signal-lights, Coston's set	1
Shot	12
Shot-wires	12
Shot-hooks	1
Shot-lines, 720 yards	1
Speaking-trumpet	1
Sponges	2
Sand-paper, sheets	6
Signal-flags, set	1
Skids	2
Spoon, iron, large	1
Spoons, iron, small	12
Saucepans, 1-gallon	2
Tarpaulin	1
Twine, hemp, pounds of	1
White-lead, pounds of	25
Wrench, boat-carriage	1

LIFE-BOAT STATIONS.

Articles.	Quantities.
Anchor, boat	1
Anchor, sand	1
Auger	1
Ax	1
Blocks, double, 12-inch	2
Blocks, double and single, 8-inch	2
Boat-trucks, set	1
Boat-hooks	3
Boat-grapnel	1
Boat-hatchet	1
Boat-drag	1
Books, blank, set	1
Book, receipt and expenditure	1
Buckets, rubber	2
Buckets, water	2
Brooms, corn	2
Bull's eye and strap	1
Chisel	1
Chest	1
Crotch	1
Falls, manila, 2¾-inch	1
Falls, manila, 2½-inch	1
Hand-cart	1
Hand-grapnel and warp	1
Hand saw	1
Halliards, signal, set	1
Hammer, claw	1
Hatchet	1
Hauling-line, 2½-inch, 300 fathoms	1
Hawser, 4-inch, 300 fathoms	1
Haversack, rubber	1
Inkstand	1
Jack-plane	1
Journal	1
Lanterns, globe	2
Lanterns, dark, of brass	1
Lamp-wick, ball	2
Lamp-feeder	1
Life-boat, self-righting	1
Life-car	1
Life-raft	1
Life-preservers	10
Line-boxes	2
Marline-spike	1
Marine glass	1
Match-safe	1
Match-stave, with rope	1
Medicine-chest	1
Monkey-wrench	1
Mortar and bed	1
Needles, sail	6
Oars, assorted, spare set	1
Oakum, pounds	5
Oil, signal, gallons	5
Powder, pounds of	10
Powder-magazine	1
Paint-brushes	4
Palm, sailors'	1
Paper	q.s.
Pens, steel	q.s.
Pen-holders	q.s.
Quick-matches, box	1
Rockets, line, set	1
Rockets, signal, set	1
Rocket-range	1
Reel for shot-line	1
Shovels	2
Signal-lights, Coston set	1
Shot	12
Shot-wires	12
Shot-hook	1
Shot-line, 750 yards	1
Speaking-trumpet	1
Sponges	2
Sand-paper, sheets	6
Signal-flags, set	1
Tarpaulin	1
Twine, hemp, pound	½
Water-pails, galvanized	2
White-lead, pounds	25

HOUSES OF REFUGE.

cles.	Quantities.
.....	1
galvanized iron, with sculls).	1
rapnel, (25 pounds)	1
double, 8-inch rope, strapped, hooks	1
single, 8-inch rope, strapped, hooks	1
s, corn	6
s, scrubbing	6
ook, Tiebout's patent No. 3, staff 8 feet	1
ook, Tiebout's patent No. 2, staff 6 feet	1
s, rubber	2
s, galvanized iron	2
.....	15
in	2
.....	18
n	1
s, nail	2
t	1
er, claw	1
aw	1
white,) pounds	50

Articles.	Quantities.
Lanterns	2
Marline-spike	1
Marline, coil, 15-thread	1
Marking-iron, "U. S. L. S. S."	1
Manila rope, coil, 2½-inch	1
Mattresses, pillows with covers	15
Medicine-chest, (adapted to climate)	1
Nails, pounds, (assorted, galvanized)	20
Oars	q. s.
Pans, sauce, (1-gallon and ½ gallon)	2
Pans, frying	3
Pots, 2-gallon, iron, (for cooking purposes)	2
Pots, 4-gallon, iron, (for cooking purposes)	2
Plates, tin, dozen	3
Pans, tin	4
Oil, signal	5
Oil, boiled, (in cans)	5
Shovel, steel	1
Sculls, 8 feet	4
Signals, set	1
Twine, cotton, pound	1

PROVISIONS.

arrels, salt	4	Coffee, pounds, (in air-tight cans, Rio, burnt and ground)	50
Navy, (in air-tight casks, ewashed)	4	Pork, half-barrels, salt	4
		Sugar, pounds, (in air-tight cans)	150

should be stated that the foregoing articles are not furnished ly to all the stations in their respective classes, discrimination made according to circumstances, and such articles only being to each station as the wants of the service at each demand.

preparation of the medals of honor provided for in the act was itted to the charge of the Director of the Mint, who invited the etition of the artists of the country for a design for the medal of rst class, offering a small prize for the best. A large number of es was presented, from which one pre-eminently meritorious was ed. The excellence of this design was so striking that its author employed to furnish a design for the medal of the second class From these the necessary dies were accordingly made, and upon completion a commission, composed of the Chief of the Revenue ie Division, the Chief of the Navigation Division, and the Super- g Inspector-General of Steamboats, was designated to examine the s for the award of medals and collate the evidence presented pport of them, with instructions to submit a report embodying their usions, together with all the testimony, to the Secretary of the sury for his review and decision.

r the purpose of obtaining information relative to the frequency, , and character of disasters to which different parts of the coast United States were liable, to aid in determining at what points the lishment of stations was desirable, as required by the act of March 3, the Secretary of the Treasury, on the 2d of August in that issued a circular to the customs-officers throughout the country, ring them to report to the Department all obtainable particulars in nce to the occurrence of disasters to shipping in their several dis-

tricts subsequent to the commencement of that fiscal year, inclosing blank forms upon which such reports were to be made. The commission, also, which the Secretary had appointed on the 24th of March, 1873, for the purpose of aiding him to comply with the requirements of said act as above stated, in the prosecution of their inquiries gathered from all available sources all the data possible relative to such disasters which had occurred during the ten preceding years, which they submitted to the Department, expressing their belief that the number of disasters reported closely approximated the actual number.

All the statistics thus obtained were carefully compiled and tabulated in such manner as to present for ready reference the information contained in them desirable to different classes of persons interested in commerce, and were published as an appendix to the annual report of the Secretary of the Treasury for the year 1874. It will therefore be seen that the arrangements requisite for a compliance with that portion of the act of June 20, 1874, requiring the collection of such statistics, were already in existence. It was only necessary to modify slightly their minor details.

RESULTS.

If the data existed, it would be interesting and profitable to note the effects and consider the results of each successive step above recorded for the improvement of navigation and the alleviation of its distresses. Unfortunately, as has just appeared, no provision of law for the collection of statistics of disasters occurring upon our coasts was made by the Government until the passage of the act of June 20, 1874. Nor did it until the commencement of the re-organization of the Life-Saving Service in 1871 attempt to gather such statistics in reference to any portion of the coast. It is true that in recent years some of the underwriters, some commercial newspapers, and a few individuals interested in marine intelligence have taken considerable pains to keep lists of such disasters as came to their knowledge, but the collections so made were necessarily very imperfect as to the number of disasters, and defective and meager as to their causes, nature, and consequences.

As to those occurring anywhere upon the coast previous to 1850, the Department is in possession of no data whatever. From that date up to 1871, although, as has been stated, no authentic record of disasters occurring upon the Long Island and New Jersey coasts was kept, an attempt has been made to ascertain their number, and the loss of life and property involved; but the effort has been attended with little success. Enough has been learned, however, to prove that, notwithstanding their unorganized condition, mismanagement, and neglect, the life-saving stations were instrumental in largely reducing the fatality attending shipwrecks, and in saving property, inasmuch as 4,163 persons and $716,000 worth of property, at least, have been ascertained to have been rescued.

Prior to the first attempts of the Government in 1848 for the preservation of life and property upon these shores, it can only be stated that the latter were so terribly calamitous as to be held in the utmost dread by ship owners and mariners, and the names of Fire Island, Barnegat, and other localities were synonyms of horror. As has been shown, these early efforts must have been productive of considerable benefit, yet in the discussion in the House of Representatives which preceded the passage of the act "for the better preservation of life and property from vessels shipwrecked on the coasts of the United States," approved December 14, 1854, it was repeatedly asserted by Mr. Skelton, of New

ersey, and Mr. Chandler, of Pennsylvania, that the loss of life by shipreck on the New Jersey and Long Island coasts was more than a ıousand annually, and although there was a vigorous opposition to ıe bill this assertion was not questioned. The statement seems hardly redible, yet its unchallenged repetition proves that the annual loss of fe was notoriously enormous.

Since 1871 accurate reports of all disasters occurring within the range f the operations of the service have been furnished the Department, of hich the following is a condensed statement:

SEASON OF 1871–'72.

(*From November* 1, 1871, *to November* 1, 1872.)

Coast embraced, Long Island and New Jersey.

COAST OF LONG ISLAND.

umber of wrecks	7
otal value of vessels	$65,000
otal value of cargoes	$251,000
otal value of property saved	$149,256
otal value of property lost	$166,744
otal number of lives imperiled	84
otal number of lives saved	84
otal number of lives lost	None.

COAST OF NEW JERSEY.

umber of wrecks	15
otal value of vessels	$162,300
otal value of cargoes, (as far as reported)	$30,800
otal value of property saved	$140,500
otal value of property lost	$41,600
otal number of lives imperiled	122
otal number of lives saved	122
otal number of lives lost	None.

SUMMARY.

ımber of wrecks	22
tal value of vessels	$227,300
tal value of cargoes, (as far as reported)	$281,800
tal value of property saved	$289,756
tal value of property lost	$208,344
tal number of lives imperiled	206
tal number of lives saved	206
tal number of lives lost	None.

SEASON OF 1872–'73.

(*From November* 1, 1872, *to November* 1, 1873.)

Coasts embraced, Cape Cod, Rhode Island, Long Island, and New Jersey.

COAST OF CAPE COD.

mber of wrecks	9
al value of vessels	$79,900
al value of cargoes	$211,130
al amount of property saved	$228,006
al amount of property lost	$63,024
al number of lives imperiled	74
al number of lives saved	74
al number of lives lost	None.

COASTS OF RHODE ISLAND AND LONG ISLAND.

mber of wrecks	10
al value of vessels	$112,000

Total value of cargoes	$154,90
Total amount of property saved	$192,495
Total amount of property lost	$74,405
Total number of lives imperiled	71
Total number of lives saved	7
Total number of lives lost	1

COAST OF NEW JERSEY.

Number of wrecks	13
Total value of vessels	$140,000
Total value of cargoes	$134,300
Total amount of property saved	$160,700
Total amount of property lost	$88,600
Total number of lives imperiled	90
Total number of lives saved	90
Total number of lives lost	None.

SUMMARY.

Number of wrecks	34
Total value of vessels	$331,900
Total value of cargoes	$500,330
Total amount of property saved	$581,201
Total amount of property lost	$226,029
Total number of lives imperiled	235
Total number of lives saved	234
Total number of lives lost	1

During this period 33 persons were sheltered at the stations, and were afforded 77 days' shelter, the stations having now been made available for this purpose.

SEASON OF 1873–'74.

(*From November* 1, 1873, *to November* 1, 1874.)

Coasts embraced, Cape Cod, Rhode Island, Long Island, and New Jersey.

COAST OF CAPE COD.

Number of wrecks	18
Total value of vessels	$176,450
Total value of cargoes	$164,764
Total value of property saved	$253,284
Total value of property lost	$87,930
Total number of lives imperiled	146
Total number of lives saved	146
Total number of lives lost	None.
Total number of persons sheltered	47
Total number of days' shelter afforded	108

COASTS OF LONG ISLAND AND RHODE ISLAND.

Number of wrecks	8
Total value of vessels	$625,500
Total value of cargoes	$318,700
Total value of property saved	$738,400
Total value of property lost	$205,800
Number of lives imperiled	810
Number of lives saved	810
Number of lives lost	None.
Number of persons sheltered	42
Number of days' shelter afforded	308

COAST OF NEW JERSEY.

Number of wrecks	23
Total value of vessels	$791,500
Total value of cargoes	$267,692
Total value of property saved	$895,640
Total value of property lost	$163,552
Number of lives imperiled	211
Number of lives saved	209
Number of lives lost	2
Number of persons sheltered	25
Number of days' shelter afforded	88

SUMMARY.

number of wrecks	49
value of vessels	$1,593,450
value of cargoes	$751,156
value of property saved	$1,887,324
value of property lost	$457,282
number of lives imperiled	1,167
number of lives saved	1,165
number of lives lost	2
number of persons sheltered	114
number of days' shelter afforded	504

SEASON OF 1874–'75.

(*From November* 1, 1874, *to June* 30, 1875, *inclusive.*)

embraced, Maine, New Hampshire, Massachusetts, Rhode Island, Long Island, New Jersey, Virginia, and North Carolina

COASTS OF MAINE AND NEW HAMPSHIRE.

ber of wrecks	6
value of vessels	$119,300
value of cargoes	$15,300
value of property saved	$18,120
value of property lost	$116,480
number of lives imperiled	72
number of lives saved	72
number of lives lost	None.
number of persons sheltered at stations	10
number of days' shelter afforded	18

COAST OF MASSACHUSETTS.

ber of wrecks	14
value of vessels	$245,000
value of cargoes	$135,450
value of property saved	$220,450
value of property lost	$160,000
number of lives imperiled	112
number of lives saved	97
number of lives lost	15
number of persons sheltered at stations	26
number of days' shelter afforded	50

COASTS OF RHODE ISLAND AND LONG ISLAND.

number of wrecks	16
value of vessels	$198,400
value of cargoes	$101,250
value of property saved	$106,965
value of property lost	$192,685
number of lives imperiled	115
number of lives saved	114
number of lives lost	1
number of persons sheltered at stations	73
number of days' shelter afforded	309

COAST OF NEW JERSEY.

number of wrecks	18
value of vessels	$514,800
value of cargoes	$197,550
value of property saved	$453,300
value of property lost	$259,050
number of lives imperiled	311
number of lives saved	311
number of lives lost	None.
number of persons sheltered	55
number of days' shelter afforded	167

COASTS OF VIRGINIA AND NORTH CAROLINA, (CAPE HENRY TO CAPE HATTERAS.)

Total number of wrecks	8
Total value of vessels	$453,000
Total value of cargoes	$443,550
Total value of property saved	$850,000
Total value of property lost	$46,550
Total number of lives imperiled	261
Total number of lives saved	261
Total number of lives lost	None.
Total number of persons sheltered	38
Total number of days' shelter afforded	140

SUMMARY.

Total number of wrecks	62
Total value of vessels	$1,530,500
Total value of cargoes	$893,100
Total value of property saved	$1,648,835
Total value of property lost	$774,765
Total number of lives imperiled	871
Total number of lives saved	855
Total number of lives lost	16
Total number of persons sheltered	202
Total number of days' shelter afforded	684

RECAPITULATION.

COASTS OF MAINE AND NEW HAMPSHIRE.

Time embraced: from November 1, 1874, *to June* 30, 1875.

Total number of wrecks	6
Total value of vessels	$119,300
Total value of cargoes	$15,300
Total value of property saved	$18,120
Total value of property lost	$116,480
Total number of lives imperiled	72
Total number of lives saved	72
Total number of lives lost	None.
Total number of persons sheltered	10
Total number of days' shelter afforded	18

COAST OF MASSACHUSETTS.

Time embraced: from November 1, 1871, *to June* 30, 1875.

Total number of wrecks	41
Total value of vessels	$501,350
Total value of cargoes	$511,344
Total value of property saved	$701,740
Total value of property lost	$310,954
Total number of lives imperiled	332
Total number of lives saved	317
Total number of lives lost	15
Total number of persons sheltered	73
Total number of days' shelter afforded	153

COASTS OF RHODE ISLAND AND LONG ISLAND.

Time embraced: from November 1, 1871, *to June* 30, 1875.

Total number of wrecks	41
Total value of vessels	$1,000,900
Total value of cargoes	$895,850
Total value of property saved	$1,187,116
Total value of property lost	$639,634
Total number of lives imperiled	1,080
Total number of lives saved	1,078
Total number of lives lost	2
Total number of persons sheltered	115
Total number of days' shelter afforded	617

COAST OF NEW JERSEY.

Time embraced: from November 1, 1871, to June 30, 1875.

otal number of wrecks	69
otal value of vessels	$1,608,600
otal value of cargoes	$630,342
otal value of property saved	$1,650,140
otal value of property lost	$552,802
otal number of lives imperiled	734
otal number of lives saved	732
otal number of lives lost	2
otal number of persons sheltered	113
otal number of days' shelter afforded	332

COAST OF VIRGINIA AND NORTH CAROLINA, (FROM CAPE HENRY TO CAPE HATTERAS.)

Time embraced: from November 1, 1874, to June 30, 1875.

otal number of wrecks	8
otal value of vessels	$453,000
otal value of cargoes	$443,550
otal value of property saved	$850,000
otal value of property lost	$46,550
otal number of lives imperiled	261
otal number of lives saved	261
otal number of lives lost	None
otal number of persons sheltered	38
otal number of days' shelter afforded	140

GENERAL SUMMARY.

ncluding the fiscal year ending June 30, 1876, the statistics of which year will be found on page 811 of this report.

otal number of wrecks	273
otal value of vessels	$4,934,650
otal value of cargoes	$2,905,424
otal value of property saved	$5,254,300
otal value of property lost	$2,549,774
otal number of lives imperiled	3,230
otal number of lives saved	3,189
otal number of lives lost	41
otal number of persons sheltered	591
otal number of days' shelter afforded	1,904

The foregoing statistics of five years' operations must force upon the ıind the striking consideration of the signal triumph gained by the ervice over the once invincible terrors of our seaboard. Prior to 1850, s has been said, there is no record of the frightful mass of calamities, nd we can only rely upon common tradition and upon unchallenged ssertions, made in public debate by dwellers on the shore, such as have een herein referred to. But from 1850 to 1871, we have a few data, nd meager and imperfect though they are, they yet afford the basis for ome comparison. We know, for example, that during these twenty ears, 512 persons perished on the coast of New Jersey and Long Island lone, and though this sum is but a fragment of the fact, and the evi- ence is extant that the actual loss, though its number is unknown, was ar greater, yet even this aggregate yields for that coast an average of ver 25 persons lost per annum. What, now, by the statistics given, ıas been the loss on the same coast since 1871? Only sixteen persons n five years! Against the average annual loss of 25.6 prior to 1871— he sum being but a fraction of the ghastly reality—the renovated ervice sets the record of 3.2 per annum, a decrease of 87½ per cent.! In

other words, where twenty-five persons were annually lost, and doubtless thrice that number, there are now three! Such a record as this has never been surpassed in the annals of efforts for the mitigation of marine disaster. It is the legitimate fruit of organization; and if ever the annual result shall be less proud, it will be because the Government fails to meet the demands made by the natural development of the service.

RECOMMENDATIONS.

The history of the Life-Saving Service plainly shows that without the closest vigilance and a firm control of its affairs at the Department, it is sure to lapse into inefficiency and disorganization. Care must be exercised in regard to the selection of local officers, the prime necessity being to see that the candidates are accepted only upon the ordeal of rigorous examination; and constant watchfulness is required in order that the requisite standard of qualification may be maintained by the examining boards, and the service preserved from the paralysis which the selection of its agents through merely local or personal influences would entail upon it. Equal vigilance is necessary at headquarters to insure the keeping of the apparatus and equipments of the stations at the highest degree of effectiveness; for it is a fact that among any considerable number of subordinate officers there will inevitably be some who, from natural heedlessness, or a lack of energy or of the disposition to scrutiny, preoccupation with other affairs, or from similar causes, will fail to keep the appliances of the stations in effective condition unless constantly spurred by superior authority. This supervision is also needed in the interest of a judicious and economical expenditure of the money appropriated for so humane and sacred a purpose, and to prevent the waste or misapplication of these means. For instance, great watchfulness and discrimination are necessary, to see that, while no useful invention is rejected, the appropriations are not squandered in the purchase of the numerous useless and impracticable devices for life-saving, which are constantly urged with all the craft and force of the lobby, and with the enthusiastic conviction of inventors, honestly possessed with faith in the pre-eminent value of their discoveries. The apparatus and all other property already acquired, and distributed in various and distant parts of the country at the stations, require also to be under the charge of competent administration, in order that it may be guarded from waste, depredation, and neglect, and its amount and condition at all times fully known, which involves the exaction of periodical property-returns, and their rigorous and intelligent examination. As responsible a supervision is needed for the collection of wreck statistics and their arrangement into tables, discriminating and displaying their data in such manner as to render them most available for the different classes of persons they interest and concern. The service also requires constant and intelligent research into the causes and nature of marine disasters and study of the scientific methods of alleviating them, already in practice, and incessantly developed or devised in foreign countries and in our own land.

Measures accomplishing these ends are now in operation at the Department, and the propriety of securing their continuance by the enactment of laws making them mandatory, and providing for their suitable administration, is worthy of serious consideration. The duties of the service have become too grave and responsible to be left to the option, inclination, or opportunities of the too small and already over-

taxed clerical force of the Secretary's office, whose attention, moreover, is liable to be absorbed by other, and oftentimes most pressing, requirements.

The compensation given to the keepers of life-saving stations was fixed in 1854 at $200 per annum. The purchasing power of money having considerably lessened since that time, this pay, never sufficient, has now become glaringly inadequate. Its inadequacy is still further heightened by the fact that the duties and responsibilities of these officers have become greatly multiplied. The main object of the Life-Saving Service is to rescue life and property jeoparded by marine accident on the coast; and it is eminently and peculiarly, both as regards the keepers and their crews, a service of picked men. The higher qualifications are, however, demanded of the keepers, and theirs, too, is the weightier burden of responsibility. They are charged with the care and order of the stations and the boats, apparatus, &c., therein housed. They are required to keep accounts of all receipts and expenditures, journalize all transactions, and maintain all necessary correspondence with their superior officers. They are also charged with the safe-keeping of all cargoes landed from wrecked vessels. The certain degree of education, and the high integrity and accountability involved in these requirements, are but a part of the demand made upon them. They are, in addition, required to be expert and valiant seamen, and are selected on account of their known intrepidity in danger, and their skill in managing boats under the most trying circumstances. As captains of their respective crews, they must also be good commanders, and possess the force and quality of character which win the confidence and obedience of their subordinates and maintain the discipline and efficiency of the service. Their whole duty involves the frequent peril of their own lives, the safety of the men under them, and the salvation of those imperiled on wrecks.

Under these considerations their compensation should plainly be proportioned, in some degree, to the standard of their qualifications, the nature and extent of their responsibilities, the gravity of the hazards they incur, and the value of the services they render. The pay of light-keepers, whose virtues are mainly comprised in the somewhat passive duty of vigilance—the unsleeping watch of a lamp—averages $600 per annum, and the active charge of the keepers of life-saving stations, with its involved hardships and dangers, varied requirements, and moral and pecuniary value to commerce and the nation, certainly deserves an equal rate of compensation. The pay, too, should be such as to enable the Government to secure the services of these men, not, as now, for a season of from four to six months, and merely upon call at other times, but continuously, for the whole year, during which time they should reside at the stations as custodians of the public property, which is at present liable to depredation in their absence. But to retain proper men in these positions for any term of service, without advancing the rate of compensation allowed, is rapidly becoming impossible. Competent persons cannot be found to accept posts of responsibility, of hardship, of frequent deadly peril, such as these, for $200 per annum. At present these places are filled with much difficulty, and although the selection of keepers is made from the best class that offers, the choice is painfully trammeled, and constant anxiety is felt lest some occasion of shipwreck may develop the fact that these grave duties have already passed into the hands of incompetency, involving wrong and loss to life and property, injury to the service and shame to the country, which could never be repaired.

The pay given to the crews of surfmen at the stations is forty dollars per month, and although this, like that of the keepers, is too low, yet it must be admitted that it has thus far been found sufficient to secure suitable men. It would, however, be both just and proper, and inure much to the good of the service to bring both the keepers and crews under the benefit of a pension act. These crews are composed of poor fishermen, who live scantly, and find a main means of support in the slender pay they receive as surfmen. Grown old or become disabled in the service, they sink into penury or dependence, and when they lose their lives, as in the signal disaster of the past year, in attempting to save others, or when they die in the course of nature, their death, after all their valuable and heroic service, leaves their families in poverty and want. It should be borne in mind that they are the very flower of their class—hardy and able seamen, dexterous and courageous, matchless in managing boats in heavy seas and in the perilous neighborhood of wrecks, and of such approved integrity that the property of mariners and passengers, and the cargoes of vessels saved by their efforts, suffer no loss at their hands. The soldier, in this age, is known, and is only justified, as one who professionally stakes his life in the defense of his fellow-citizens. It is because he does this that, grown veteran or infirm, or falling on the battle-field, we recognize his right and the right of his family to support at the expense of the public he guards. These life-saving crews—these storm-soldiers—render a similar service, and no less dangerous and noble, and they deserve the same substantial recognition. Each year the record shows hundreds of lives, and vast amounts of property saved by their exertions, and these exertions, laborious in themselves, are often made at the peril of their own existence. It is conceived, therefore, that the soldier's right to pension exists in their case also; and that when age or infirmity has come upon them, or when they surrender life in the line of their duty, what they have done and suffered for others should be remembered to them and theirs by the nation.

In this connection it is suggested that authority to enlist crews for a period of from three to five years, subject to dismissal for cause to be determined by a board of officers, would afford means for the improvement of the personnel and discipline of the service, and save expense to the Government, now incurred by the necessity of sending annually a board of examiners along the whole length of the Atlantic coast, from Maine to Cape Hatteras, and to some portions of the lake coasts. Proper men once secured, they would continually improve in efficiency under the discipline of drill and service.

The portion of the coast embraced between Capes Henry and Hatteras does not appear to be sufficiently provided with stations. The distance between the stations now located thereon averages ten miles, which is too great to admit of their complete surveillance by the patrol. At the time the report was made by the commission appointed to ascertain the localities at which life-saving stations were desirable, it was thought that the stations then in process of establishment upon this portion of the coast would afford sufficient protection, but the number and serious character of the disasters which have since occurred thereon, clearly indicate the need of an additional number. Perhaps the expense of establishing a station between each of the existing ones would be justifiable, yet it is hoped that the construction of inexpensive relief-sheds between the several stations, to be provided with some of the heavier portions of the apparatus, will obviate its necessity. It is important, however, that at least two additional stations, to be located, one at Trent,

ust below the point of Cape Hatteras, and the other about two miles north of Oregon Inlet, should be established, and recommendation therefor is accordingly made.

It is also recommended that the complement of the crews at the life-saving stations be increased by one, making the number at each station, including the keeper, eight. On occasion of disaster, requiring the going out of the crew in their boat, this would permit one person to be left ashore to make preparation for the reception and care of those rescued from shipwreck; to protect the property of the station from depredation; and in case of calamity to the surfmen, such as occurred at the wreck of the Nuova Ottavia, to direct the proper use of the apparatus in further efforts for saving life.

Under the provisions of the act of June 20, 1874, payment can be made for no services rendered by members of the enrolled volunteer crews of life-boat stations, except upon occasions on which they shall have been instrumental in saving human life, and only to such as shall have actually participated in the efforts to save the life or lives rescued.

The experience of the last few months, in organizing and putting into operation the life-boat stations on the lakes, has shown the necessity of drilling the crews in the use of the new life-boats, and the other apparatus with which it is essential they should become familiar. The time necessarily consumed in this must be taken from that which would otherwise be devoted to their ordinary pursuits, and in almost every instance involves pecuniary loss to them. This fact has, in some cases, proved an obstacle to obtaining the best men.

On many occasions of disaster, at which the services of the life-boat crews are required in saving property, and even in landing people from wrecked vessels, it may not be possible to say that human life was actually endangered, and other calamities may occur where the most gallant endeavors to accomplish the rescue of the shipwrecked may not be crowned with success. In such cases there is no authority of law for compensating the services of the crews, however courageous and valuable they may be. In still other instances in which life may be actually saved, the exigencies of the occasion may require that some individual members of the crew should be occupied at the stations, not actively participating in the rescue, in which case it would be questionable, at least, whether under a proper construction of the law any compensation could be allowed such members.

It is therefore recommended that provision be made for the payment of a suitable compensation to the members of the volunteer life-boat crews for every occasion of drill and exercise at which their attendance shall be required; and also, in the discretion of the Secretary, for any services rendered by them upon occasion of shipwreck, whether life be saved or not.

The act above referred to confines the bestowal of the medals of both classes upon persons who shall endanger their own lives in saving, or endeavoring to save, the lives of others from the perils of the sea.

Attention is invited to the fact that instances occur where meritorious humane exertions, involving the bestowment of much time, labor, patient and watchful nursing, and the sacrifice of property are made, although risk of life is not actually incurred.

The case of the rescue of the two men at Watts' Ledge, by Messrs. Otis N. Wheeler and John O. Philbrick, hereinbefore mentioned, offers an example. Upon this occasion Mr. Andrew J. Wheeler rowed over, in bitter weather, from Cape Elizabeth to assist in the nursing of these unfortunates, and Mr. John N. Wheeler incurred loss by bedding spoiled

by their sores, and by expenditure for two journeys by team to Portland in their behalf.

For the appropriate recognition of such cases, the amendment of the law, so as to empower the Secretary of the Treasury to bestow a medal of the second class upon persons making such signal exertions in rescuing and succoring the shipwrecked as, in his opinion, shall be sufficiently deserving, is recommended; and also, that some provision be made for re-imbursing those who expend money and substance in rescuing persons from marine peril and nourishing them.

Recommendation has heretofore been made to Congress that authority be given the Secretary to invest the keepers of stations with the powers of inspectors of customs. This measure has been repeatedly urged by the special agents of the Department who have officially inspected the coast; and each year accumulates evidence of the advantage its adoption would be to the Government. No additional expense would be involved, and the constant patrol which is maintained along a great extent of the coast for nearly half the year, and the degree of watchfulness exercised from the stations during the remaining portion, would afford remarkable facilities for the detection and prevention of smuggling, if the keepers of the stations were authorized to employ them. Their investiture with these powers would enable them to maintain a better protection against picarooning over the wrecked property saved than they can now do, and would afford the means of greatly assisting in the collection of the revenue.

The propriety of again inviting the attention of Congress to this subject is respectfully suggested.

ACKNOWLEDGMENTS.

With a view to the development of the Life-Saving Service in the United States, a letter was addressed on the 26th of August last to the Honorable the Secretary of State requesting that information be procured from foreign governments respecting life-saving institutions in other countries; and up to this date a number of printed documents have been received, through the kindness of the American ministers at London, St. Petersburg, and Rome, setting forth the organization and operations of the respective societies for life-saving on the coasts of England, Russia, and Italy.

Acknowledgments are due to Richard Lewis, Esq., the distinguished Secretary of the Royal National Life-Boat Institution of Great Britain, for copies of its recent publications, and of other printed papers relating to the life-boat service of that country; and also to Charles H. Beloe, Esq., the Honorary Secretary and Treasurer of the Life-Boat Disaster Fund of the Liverpool Shipwreck and Humane Society, for valuable documents upon the same subject.

This report would be incomplete if it failed to cordially acknowledge the valuable assistance which the service has received from various officers of the Revenue Marine. To the excellent judgment, vigilance, and fidelity of Captain John McGowan, and Captain J. H. Merryman, Superintendents of Construction of Life-Saving Stations, is due the erection during the past year, under adverse circumstances, of a large number of station-houses, admirably adapted to the uses of the crews, the shelter of shipwrecked persons, and the stowage of the various life-saving apparatus and supplies, the plans of which, marked by architectural taste as well as fitness, were also executed under their supervision. The latter officer, as Inspector of the service, is likewise to be largely credited

with the success which has attended its operations during the last year, and, indeed, during all the years since his appointment to that position in June, 1872. Many of the improvements which have given the service efficacy are of his suggestion, and the successful introduction of nearly all its cardinal measures has been accomplished through his intelligent and energetic coöperation.

Acknowledgments should also be rendered to the United States Marine Hospital Service for the valuable aid of Assistant Surgeon H. W. Sawtelle in conducting the physical examination of keepers and surfmen upon the coast during the year.

The exhibit of life-saving apparatus at the Centennial Exposition was under the special charge of Lieutenant Walter Walton, to whom thanks are due for the courtesy and ability with which he discharged the duties involved.

In the appendix will be found a table of wrecks which have occurred within the province of the life-saving stations during the fiscal year, showing specifically in each case the dates, localities, names of vessels, their value and that of their cargoes, the property saved and lost, the number of lives saved, and all other particulars of interest.

There will also be found a series of discriminating tables of wrecks and casualties which have occurred to American shipping in our own and foreign waters and to foreign shipping in our own waters, collated from official reports received through officers of the customs, in accordance with the requirements of the act of June 20, 1874, together with explanatory notes and observations thereon.

I have the honor to be, very respectfully, your obedient servant,

S. I. KIMBALL,
In Charge of the Life-Saving Service.

Hon. LOT M. MORRILL,
Secretary of the Treasury.

LIFE-SAVING SERVICE.—TABLE

DISTRICT NO. 1, COASTS OF

Date.	Place.	No. of station.	Name of vessel.	Where owned.	Master.	Tonnage.
1875.						
Aug. 8	Brown's Ledge	4	Schr. Lady Suffolk	Hampden, Me	Armstrong	100
Sept. 27	Long Ledge, Seal Harbor	4	Schr. Montezuma	Tremont, Me	Murphy	25
Oct. 12	Near Whitehead	4	Schr. Luella	Ellsworth, Me	Curtis	67
Oct. 22	Long Ledge	4	Schr. Perfect	Castine, Me	Grindle	36
Oct. 27	One and one-half miles west of Little River.	2	Schr. E. J. Shanks*	Saint John's, New Brunswick.	Munroe	134
Oct. 31	South side of Stage Island	5	Schr. Marcellus	Ellsworth, Me	Remick	97
Nov. 11	Near Duck Ledge	1	Schr. Hattie Anna	Brooksville, Me	Grindle	113
Nov. 30	One mile west of station	2	Schr. Mist	Calais, Me	Robinson	50
1876.						
Feb. 7	Latitude 40° 50′ N., longitude 69° 15′ W.	3	Schr. Clara E. Rogers	Machias, Me	Rogers	144
Feb. 12	Quoddy Bay	1	Schr. Sibyl	do	Cole	74
Feb. 14	Near Seal Rocks, Quoddy Bay	1	Schr. Volunteer	Gloucester, Mass	Smith	57
Feb. 22	Burnt Island Ledge, Seal Harbor	4	Schr. E. and G. Hinds	Calais, Me	Hill	115
Mar. 2	North side Negro Island	5	Schr. Geo. Osborne	Rockland, Me	Webster	47
Apr. 13	Brown's Ledge, near station	4	Schr. White Sea	Saint George, Me	Haupt	178
Apr. 23	Brown's Ledge	4	Schr. Geo. W. Snow	Machias, Me	Colbath	108
May 2	Muscle Ridge Channel	4	Schr. Mary Willet	Portsmouth, N. H	Williams	100
May 3	Sunken rock near Monument Ledge.	4	Schr. Mountain Fawn	Portland, Me	Blane	18
June 18	Red Ledge, Wheeler's Bay	4	Schr. Lauraetta	Saint Andrews, New Brunswick.	Foster	23
	Total					

DISTRICT NO. 2, COAST

1875.						
Sept. 26	One and one-half miles east of station.	10	Schr. Geo. H. Squires	Camden, N. J	Hayley	275
Sept. 28	Bar, two miles northeast of station.	12	Schr. L. A. Watson	Sedgwick, Me	Sargent	114
Sept. 28	do	12	Schr. Florida	Surrey, Me	Mann	124
Oct. 5	One-fourth mile east of station.	6	Schr. D. W. Clark	St. John's, N. B	Peck	116
Oct. 24	Two miles northeast of station.	12	Schr. Mary Cobb	Boston, Mass	Humphry	334
Oct. 28	Common Flats	12	Schr. M. A. Coombs	do	Coombs	190
Nov. 12	Three-fourths of a mile west of station.	5	Bark Starr King	do	Broomes	367
Dec. 20	One and one-half miles southeast of station.	12	Schr. Star	Deer Isle, Me	Bridge	127
Dec. 20	Nausett Bar, three miles north of station.	11	Brig Annie and Lilly	New York, N. Y	Bray	274
Dec. 29	Bar, one and one-half miles northeast of station.	12	Schr. Dawning Day	Boston, Mass	Haines	43
1876.						
Jan. 1	One-half mile south of Race Light.	5	Schr. Lucy Clark†	Provincetown, Mass	Sawyer	43
Jan. 2	Two miles north of station	9	Str. Geo. Cromwell ‡	New York, N. Y	Bacon	979
Jan. 6	Bar, two miles north of station.	12	Schr. Emma L. Porter	Boston, Mass	Chapman	253
Jan. 21	One and one-half miles east of station.	5	Schr. Cuba	St. John's, N. B	Baldwin	143
Jan. 30	One mile west-northwest from Monomoy Point Light.	13	Schr. J. B. Woodbury	Provincetown, Mass	Eldredge	60
Feb. 2	Harding's Beach, two miles northwest of station.	12	Schr. Agnes §	Bath, Me	Hodgdon	202
Feb. 19	Opposite station	7	Schr. Horatio Babson‖	Harwich, Mass	Wood	55
Feb. 19	Two miles north by west of Highland Light.	6	Schr. Glenwood ‖	Gloucester, Mass	Murray	63
Mar. 17	One-fourth mile south of Race Light.	5	Schr. E. & L. Marts	Bridgeport, N. J	Marts	317
Apr. 4	Two miles south of station	8	Schr. Idabella ¶	New York, N. Y	Fisher	279
May 31	Shovelful Shoal	12	Schr. Phenix	Gloucester, Mass	Murphy	60
June 9	do	12	Schr. Richard W. Tull	Philadelphia, Pa	Corson	263
June 9	do	12	Schr. Ocean Traveller	Salem, Mass	Adams	211
	Total					

* Abandoned when boarded; repaired sails, got vessel into smooth water, and delivered her to master.
† Vessel towed to Provincetown by revenue-steamer.
‡ Boarded by crew; floated off at flood-tide.

APPENDIX.

DISTRICT NO. 3, COASTS OF

Date.	Place.	Number of station.	Name of vessel.	Where owned.	Master.	Tonnage.
1875.						
Oct. 27	One-half mile west of station...	12	Schr. Emily H. Naylor	Philadelphia, Pa	Fisher.....	220
Nov. 16	Fire Island Bar	23	Schr. Achorn	Waldoboro, Me	Bradford ..	87
Nov. 18	Fire Island Bar, western part..	23	Schr. Edgar Baxter ..	Babylon, N. Y.....	Weeks	60
Nov. 19	Whale Rock.....	1	Schr. Robin.....	Millbridge, Me	Warren ...	126
Dec. 24	West of Block Island Breakwater.	2	Schr. Village Belle ...	Newport, R. I.....	Harper	40
Dec. 26	One mile east of Shinnecock Light.	12	Schr. Bill Baxter.....	Canning, N. S	Baxter.....	146
1876.						
Jan. 2	One-half mile west of station...	15	Schr. Marcus Hunter	Portland, Me.....	Hawley ...	184
Feb. 17	Little Inlet Bar	31	Schr. Niagara.....	New York, N. Y....	Shagner...	60
Feb. 18	Outer point, Jones' Inlet Bar...	28	Schr. Alice P. Higgins	Wellfleet, Mass	Higgins....	92
Mar. 5	Opposite station No. 28	29	Schr. Freeman	Provincetown, Mass	McKenzie..	93
Mar. 22	West part Fire Island Bar.....	23	Schr. Ida B. Silsby...	Patchogue, L. I	Thurber ...	44
Mar. 26	Two miles west of station	21	Str. Great Western...	Bristol, England....	Windham .	2,000
Mar. 26	Three miles east of station.....	12	Schr. J. C. Thompson.	Philadelphia, Pa....	Tatani	210
Apr. 4	Twelve miles east of Fire Island.	21	Schr. Helen G. Holway. *	Machias, Me	Thompson.	223
Apr. 5	Northwest part of Block Island.	2	Schr. Mary Augusta..	Ellsworth, Me	Holt.....	.....
May 27	Southwest point of Block Island	3	Schr. Catherine W. May.	Philadelphia, Pa ...	Davis	270
May 27	.....do	3	Schr. Henry J. May ..	Great Egg Harbor, N. J.	Blackmore.	392
	Total	..	.....	.....	.....	.....

DISTRICT NO. 4, COAST

1875.						
Sept. 2	Brigantine Inlet, N. J.....	25	Sch. R. S. Corson.....	Cape May, N. J	Corson	262
Sept. 17	One-fourth mile south of station	7	Sloop M. J. Forsha...	New York, N. Y...	Seaman....	28
Sept. 19	Opposite Highland Light	3	Schr. Mabel Thomas .	New Haven, Conn.	Stevens ...	600
Sept. 29	Off Brigantine Inlet.....	27	Yacht Bartlett	Atlantic City, N. J .	Snee	4
Oct. 2	North Bar, Townsend Inlet....	34	Schr. David Collins ..	Philadelphia, Pa ...	Townsend .	375
Oct. 4	Ludlam's Beach.....	33	Schr. Chimo	Bangor, Me.....	Lansill	400
Oct. 21	Sunken wreck near station †...	6	Sloop E. and C. Dayton.	Blue Point, L. I....	Dane.....	10
Oct. 27	South Break, Great Egg Harbor	30	Schr. C. F. Young	Portland, Me	Hume	214
Nov. 5	Five miles north of Barnegat ..	16	Schr. Jas. W. Elwell..	New York, N. Y ...	Warner ...	74
Nov. 8	Squan Beach	11	Schr. Cora.....	Egg Harbor, N. J..	McKeen ...	58
Nov. 11	Off Long Branch	5	Schr. Wm. A. Hennesy.	New York, N. Y	Hennesy ..	90
Nov. 15	Absecom Bar.....	27	Schr. Eliza W. Godfrey.	Tuckerton, N. J ...	Shumaker .	58
Nov. 18	North Bar, off Cold Spring Inlet	38	Schr. C. R. Price	.....	Adams	42
Nov. 23	One and one-half miles south of station.	22	Schr. T. C. Lyman....	New Haven, Conn .	Munroe....	83
Nov. 27	South point of North Bar, Cold Spring Inlet.	39	Schr. Mary Freeland .	Greenport, L. I	Clark.....	398
Dec. 16	Half-mile north Barnegat Inlet.	16	Schr. J. C. Bowers....	Forked River, N. J.	Vicauris ...	52
Dec. 19	Opposite station.....	27	Schr. Chas. L. Lawrence.	.....	W. Adams.	.....
Dec. 24	Fifty yards south Ocean Hotel.	10	Schr. Harriet S. Brooks	Philadelphia, Pa...	Buhler	231
Dec. 24	Seabright.....	3	Schr. Philadelphia....	....do	Bowman ..	500
Dec. 24	Deal Beach, one mile north of station.	6	Schr. C. E. Johnson...	Camden, N. J.....	S. French..	232
Dec. 28	On stone heap, north from Point of Hook.‡	1	Bark Gentoo.....	New York, N. Y....	Staples	800
1876.						
Jan. 4	Off Long Branch	4	Schr. Alknamook	New London, Conn	.....	40
Jan. 10	Brigantine Inlet Bar.....	25	Yacht N. King	Tuckerton, N. J....	John	5
Jan. 16	Three miles south of Townsend's Inlet. §	35	Ship Jacob V. Troop.	St. John's, N. B	Smith	1,232
Mar. 8	One-half mile south of station..	22	Ship Ontario.....	New York, N. Y...	Patterson ..	1,500
Mar. 15	North side Barnegat Channel..	16	Schr. Glide	Middletown, N. J ..	Carter	98
Mar. 16	Inner Bar, Little Egg Harbor‖	23	Schr. A. Pardee	New Brunswick....	Nickerson .	300
Mar. 16	One-half mile south Highland Lights. ¶	3	Schr. P. A. Saunders..	Bridgetown, N. J...	.....	174
Mar. 19	Little Egg Harbor Bar.....	23	Sloop America.....	Green Point, L. I ..	Lord	25
Mar. 20	One and one-half miles south of station.**	1	Schr. Maggie M. Weaver.	Mauricetown, N. J .	Hand.....	202
Mar. 25	Steamboat Landing, Cape May.	40	Schr. John Stradley..	Philadelphia, Pa ...	Springsted .	57

* Two bodies found and cared for; one person resuscitated from apparent death.
† Patched five holes in vessel and got her off. ‡ Towed to New York by wrecking-steamer.

WRECKS, SEASON OF 1875–'76.

E AND NEW HAMPSHIRE.

ere from.	Where bound.	Cargo.	Estimated value of vessel.	Estimated value of cargo.	Total.	Estimated amount saved.	Estimated amount lost.	No. of lives saved.	No. of lives lost.	No. of persons sheltered at stations.	No. of days shelter afforded.
ı, Mass	Bangor, Me.....	None	$4, 000	.....	$4, 000	$1, 000	$3, 0[illegible]	4	.	4	8
Me.....	Baltimore, Md ...	Laths.....	3, 000	$1, 250	4, 250	3, 800	450	4	..	.....	.....
Mass	Ellsworth, Me....	None	3, 500	.....	3, 500	3, 100	400	3	..	.....	.....
r, Me.....	Herring Gut, Me .	Boards	700	300	1, 000	990	10	3	..	.....	.....
elphia, Pa ..	St. John's, N. B..	Coal.....	6, 000	1, 400	7, 400	6, 900	500	....	..	.....	.....
ı, Mass	Bangor, Me.....	None	4, 500	.....	4, 500	3, 500	1, 000	4	..	.....	.....
Me.....	Boston, Mass.....	Lumber	2, 000	2, 000	4, 000	3, 000	1, 000	4	..	.....	.....
Me.....	Calais, Me	None	1, 500	.....	1, 500	1, 475	25	3	..	.....	.....
John's, N. B	Matanzas, Cuba..	Shooks	9, 000	2, 500	11, 500	7, 000	4, 500	6	..	.....	.....
ıs, Me	Eastport, Me.....	Lumber	1, 000	800	1, 800	1, 300	500	4	..	.....	.....
ester, Mass..	.. do	Fishing outfit	4, 000	.....	4, 000	3, 500	500	5	..	.....	.....
ı, Mass	Calais, Me.....	Flour, &c....	12, 000	16, 200	28, 200	28, 200	.....	4	..	.....	.....
, Mass.....	Rockland, Me....	Meal	3, 500	500	4, 000	500	3, 500	3	..	3	3
George, Me	....do	None	12, 000	.....	12, 000	12, 000	.....	6	..	.....	.....
ıs, Me.....	Boston, Mass.....	Lumber	2, 000	13, 000	15, 000	15, 000	.....	4	..	.....	.....
r, Me.....	Portsmouth, N. H.	....do	4, 000	3, 000	7, 000	6, 925	75	4	..	.....	.....
Ridge Isl'd,	Herring Gut, Me .	Lobster.....	1, 200	160	1, 360	1, 000	360	3	..	2	10
ı, Mass	Grand Menan, Me	Tin-ware....	1, 000	1, 500	2, 500	2, 400	100	3	..	.....	.....
.....	.....	.....	74, 900	42, 610	117, 510	101, 590	15, 920	67	..	9	21

ASSACHUSETTS.

lelphia, Pa..	Boston, Mass.....	Coal.....	10, 000	2, 500	12, 500	12, 000	500	5	..	.....	.....
.....	....do	....do	5, 000	1, 536	6, 536	400	6, 136	5	..	.....	.....
Johnson, N.J	....do	....do	5, 000	1, 736	6, 736	1, 280	5, 456	5	..	.....	.....
York, N. Y .	St. John's, N. B ..	....do	3, 000	1, 400	4, 400	350	4, 050	5	..	.....	.....
nore, Md ...	Portsmouth, N. H	....do	16, 000	2, 500	18, 500	50	18, 450	6	..	.....	.....
n, Mass.....	New York, N. Y .	None	5, 000	.....	5, 000	4, 450	550	5	..	.....	.....
.....	Port Layona, Africa.	Rum, &c	12, 000	40, 000	52, 000	25, 000	27, 000	10	..	6	12
Johnson, N.J	Portland, Me.....	Coal.....	3, 000	1, 500	4, 500	4, 000	500	5	..	.....	.....
Keys, Fla .	Kennebunk, Me..	Timber	20, 000	4, 000	24, 000	18, 000	6, 000	8	..	6	18
n, Mass	Fishing voyage ..	Outfits.....	3, 000	300	3, 300	.....	3, 300	14	..	14	35
.....	Provincetown, Mass.	None	1, 800	.....	1, 800	1, 650	150	12	..	.....	.....
ıx, N. S	New York, N. Y .	Fish.....	80, 000	40, 000	120, 000	120, 000	.....	34	..	.....	.....
nore, Md ..	Boston, Mass	Coal.....	12, 000	2, 600	14, 600	.....	14, 600	7	..	4	4
hn's, N. B..	Matanzas, Cuba..	Lumber	4, 500	1, 000	5, 500	5, 210	290	6	..	6	18
rincetown, s.	Fishing voyage ..	Outfits.....	5, 000	400	5, 400	2, 200	3, 200	14	..	14	56
York, N. Y .	Portland, Me	Coal.....	10, 000	2, 400	12, 400	12, 400	.....	6	..	.....	.....
ıg ground ..	Provinct'n, Mass .	None	2, 200	.....	2, 200	.....	2, 200	14	..	14	14
.....	At anchor	Fish.....	5, 500	300	5, 800	.....	5, 800	14	..	14	14
Johnson, N.J	Boston, Mass	Coal.....	8, 000	4, 000	12, 000	2, 000	10, 000	7	..	7	28
ebec Riv., Me	New York, N. Y .	Ice	14, 000	2, 280	16, 280	.....	16, 280	5	1	1	1
ester, Mass	George's Bank...	Ice and salt..	5, 000	125	5, 125	4, 000	1, 125	10	..	.....	.....
Me	Georgetown, D. C	Ice	7, 000	1, 550	8, 550	.....	8, 550	7	..	.....	.....
port, Mass ..	Baltimore, Md ...	Stone	8, 000	1, 000	9, 000	.....	9, 000	6	..	.....	.....
.....	.....	.....	245, 000	111, 127	356, 127	212, 990	143, 137	210	1	86	200

wed off by wrecking steamer.
ew came ashore in their own boat; brought to station by patrolman.
ate washed overboard while lashing wheel.

DISTRICT NO. 4, COAST OF

Date.	Place.	No. of station.	Name of vessel.	Where owned.	Master.	Tonnage.
1876.						
May 1	Hereford, N. J	35	Schr. Anna Barton	Philadelphia, Pa	McNeily	214
May 7	North Bar of Townsend Inlet	34	Schr. Emeline McLain	Quincy Point, Mass	Young	250
May 14	Absecom Bar	27	Schr. Benjamin Franklin.	Haverstraw, N. Y	Brooks	73
May 22	One-half mile north of station	22	Bark Rebecca Caruana.*	New York, N. Y	Johnson	467
June 22	South Bar, Hereford Inlet	36	Schr. Ella †	Boston, Mass	Driscoll	160
	Total					

DISTRICT NO. 5. COASTS OF DELA

1875.						
Nov. 28	Abreast Winter Quarter Shoal	3	Steam-yacht Rambler.	Philadelphia, Pa	Goslin	38
Dec. 17	One-fourth of a mile south of station.	5	Schr. N. C. Price	Cape May, N. J	Williams	36
Dec. 18	South end Hog Island Shoals	6	Schr. Anthony Kelley.	Staten Island, N. Y.	Greenwood	59
1876.						
Jan. 20	Two miles south of Chincoteague Shoals.	3	Schr. Maria and Elizabeth.	Philadelphia, Pa	Soper	203
Feb. 12	Due east from Hog Island Light	6	Schr. Æolus	Pungoteague Creek.	Boggs	55
Feb. 18	Smith's Island Point, Va	8	Schr. Wm. H. Van Name.	New York, N. Y	Holmes	99
Feb. 20	Isaac Shoals	8	Schr. Ralph Howes	Belfast, Me	Burgess	143
Mar. 28	One-fourth of a mile southeast of station.	5	Schr. S. E. Barnes	Staten Island, N. Y.	La Forge	42
Mar. 28	East from light-house on the beach.	6	Schr. Angie Predmore.	Barnegat, N. J	Parker	93
June 30	Assawaman Inlet	4	Schr. Geo. F. Wright	Onancock, Va	Somers	
	Total					

DISTRICT NO. 6, COASTS OF

1875.						
Nov. 28	One mile north of station	10	Bk. Edwin	Windsor, Nova Scotia.	Borden	655
1876.						
Mar. 1	Fourth of a mile south of station	4	Bk. Nuova Ottavia	Genoa, Italy	Borzo	940
April 1	Caffrey's Inlet	5	Schr. Henry G. Fay	Boston, Mass	Philbrook	183
May 1	Eight miles north of Hatteras	10	Schr. L. Warren	Beaufort, N. C	Howland	54
	Total					

RECAPITU

	Total number of vessels driven ashore.	Total value of vessels.	Total value of cargoes.	Total amount of property saved.
District No. 1	18	$74,900	$42,610	$101,590
District No. 2	23	245,000	111,127	212,990
District No. 3	17	419,800	121,126	116,416
District No. 4	36	391,500	191,175	367,688
District No. 5	10	68,300	7,900	48,000
District No. 6	4	52,000	5,100	500
Summary	108	1,251,500	479,038	847,184

* Got off by coast wrecking company. † Value of

NEW JERSEY—Continued.

Where from.	Where bound.	Cargo.	Estimated value of vessel.	Estimated value of cargo.	Total.	Estimated amount saved.	Estimated amount lost.	No. of lives saved.	No. of lives lost.	No. of persons sheltered at station.	No. of days' sh er afforded.
Kennebec Riv'r, Me	Philadelphia, Pa.	Ice	$8,000	$2,000	$10,000	$7,883	$2,117	7	..	....	....
Quincy Point, Mass	....do	Stone	4,000	1,000	5,000	.....	5,000	6	..	....	....
Haverstraw, N. Y	Absecom, N. J...	Brick	3,500	265	3,765	3,765	.....	6	..	....	....
New York, N. Y..	Matanzas, Cuba..	Staves, tallow, &c.	35,000	8,500	43,500	38,000	5,500	11	..	....	....
Porto Rico, W. I.	New York, N. Y.	Sugar and molasses.	.....	13,500	13,500	13,500	.....	6	..	....	....
.....	.....	.....	391,500	191,175	582,675	367,688	214,987	248	6	58	94

WARE, MARYLAND, AND VIRGINIA.

Antonio, Jamaica.	Philadelphia, Pa.	Bananas and rum.	$16,000	$3,000	$19,000	.....	$19,000	9	..	5	20
Cape May, N. J.	Norfolk, Va.....	None	4,500	.....	4,500	$4,500	.....	4	..	....	....
York River, Va..	New York, N. Y.	Oysters.....	5,000	2,500	7,500	.....	7,500	4	..	4	12
Nansemond, Va..	....do	Wood	4,000	1,000	5,000	3,800	1,200	8	..	....	....
Pungoteague Cr'k	Matchapungo, N.Y	Corn	5,000	200	5,200	5,200	.....	3	..	....	....
New York, N. Y..	York River, Va..	None	12,000	.....	12,000	12,000	.....	6	..	....	....
Belfast, Me	Baltimore, Md ...	Plaster, hay, &c.	7,000	1,200	8,200	8,000	200	6	..	....	....
Staten Island, N.Y	Nansemond, Va..	None.....	3,000	.....	3,000	3,000	.....	5	..	....	....
Barnegat, N. J...	Norfolk, Va.....	....do	5,000	.....	5,000	4,700	300	6	..	6	52
Messongo, Va....	New York, N. Y..	....do	6,800	.....	6,800	6,800	.....	5	..	....	....
.....	.....	.....	68,300	7,900	76,200	48,008	28,200	56	..	15	84

VIRGINIA AND NORTH CAROLINA.

Dublin, Ireland ..	Hampton, Va	None	$25,000	.....	$25,000	.....	$25,000	15	..	....	....
Genoa, Italy.....	Baltimore, Md....	Assorted.....	12,000	‡	12,000	.....	12,000	4	9	4	20
Mill River, Jamaica.	New York, N. Y..	Logwood....	11,000	$4,400	15,400	.....	15,400	10	..	9	21
Beaufort, N. C ...	....do	Naval stores .	4,000	700	4,700	$500	4,200	7	..	....	....
.....	.....	.....	52,000	5,100	57,100	500	56,600	36	9	13	41

LATION.

Total amount of property lost.	Total number of lives saved.	Total number of lives lost.	Total number of shipwrecked persons sheltered at the station.	Total number of days' shelter afforded.	Number of disasters involving total loss of vessel and cargo.
$15,920	67	.....	9	21	.....
143,137	210	1	86	200	7
424,510	112	6	61	199	5
214,987	248	6	58	94	8
28,200	56	.....	15	84	2
56,600	36	9	13	41	3
883,354	729	22	242	639	25

Vessel unknown. ‡ Value of cargo not ascertained.

REPORT OF INVESTIGATION UPON THE WRECK OF THE SCHOONER MAGGIE M. WEAVER.

OFFICE OF INSPECTOR OF U. S. LIFE-SAVING STATIONS,
No. 16 Broadway, New York, April 13, 1876.

SIR: Respectfully acknowledging the receipt of Department letter of 29th ultimo, (E. W. C.,) directing me to proceed without delay to Sandy Hook, N. J., and fully investigate all the circumstances connected with the wreck of the schooner M. M. Weaver, of Mauricetown, N. J., on the 20th ultimo, I have the honor to report that I reached the point designated on the 30th ultimo, and at once proceeded to examine, under oath, the keepers and crews of life-saving stations Nos. 1 and 2, Ordnance-Sergeant A. Koch, United States Army, in charge of fortifications, a Mr. Andrews, and Mr. Hurd, manager of the Western Union Telegraph office, on Sandy Hook. A certified copy from the records of weather at that point on March 20, ultimo, was also obtained from Observer-Sergeant W. McElroy, United States Army. It being important that the evidence of persons employed on the fishing-vessels G. Polhemus and Eastern Star should be obtained, I returned to New York on the 1st instant; but, owing to the absence of both those vessels upon a fishing cruise, the testimony of Thomas B. Robertson, James Munn, and I. A. Stillman, of the Polhemus, and D. A. Scudder and Henry Beebe, of the Eastern Star, was not obtained until the 11th and 12th instants, respectively, the dates upon which they returned to port, all of which is respectfully submitted herewith for the information of the Department. The record furnished by Sergeant McElroy shows clearly that the weather on the afternoon and evening of March 20 was generally bad, and such as to cause vessels on the coast to seek the nearest harbors for safety, in attempting which the ill-fated schooner was wrecked.

Although I have been unable to find any person who witnessed the stranding of the vessel, it probably occurred between the hours of 4 and 5 o'clock p. m., at which time snow was falling and the weather thick. From the fact that Henry Beebe, master of the Eastern Star, picked up a boat's rudder and other equipments at a point some distance south from where the vessel lay when discovered by Beebe and Scudder, at about 5 o'clock, it would appear that she first struck nearer to station No. 2, and drifted northward along the beach, and brought up at a point midway of the two stations, where she finally broke up. No patrol was on the beach at that time, the lookout being kept by Surfman Williams from the south window in upper floor of station No. 1; and she was first seen from there at or about 5.20 p. m., when the alarm was at once given, and the men assembled. Keeper C. W. Patterson, of No. 1, was absent, attending to his duties at the light-house, of which he is principal keeper, and was not informed of the disaster until about 5.40 p. m. Confusion appears evident from the fact that, while some of the crew made preparations for getting the apparatus out, others started on a run toward the wreck, 1½ miles distant, "to determine what apparatus was needed," when, if the surf was as bad as represented, a view from the station might have satisfied them of the inutility of hauling their boat down, and prompted them to proceed with the mortar apparatus at once, thus avoiding the loss of time incident to going to and returning from the wreck. One man was seen in the rigging, who made frantic appeals to those on the beach for succor. The fate of the others of the vessel's crew it is impossible to determine, unless they were washed overboard before the vessel was beached; or, when the vessel first struck, an attempt to land in their own boat had been made, and in so doing were lost; a supposition which is partially borne out by the rudder, &c., picked up by Beebe, by the broken davit at stern of the vessel, and by the boat itself, bottom up, as seen by Sergeant Koch and Mr. Andrews, drifting with the current northward of the wreck. The mortar apparatus did not reach the vicinity of the wreck until 7 o'clock, or two hours after she was first seen, and possibly two hours and a half after she stranded; an unpardonable loss of time. It was then dark, and the shot-line was thrown over the vessel; but the man in the rigging, probably half paralyzed with fright, did not see it, or, if he did, was afraid to descend to the deck and seize it for his own preservation.

When the surf-boat arrived at 9 p. m., the wind was blowing at the rate of forty-eight miles per hour, and soon after that the vessel commenced breaking up, and the man must have been carried into the sea with the falling mast and drowned. It is stated by the station crew that, in attempting to run their boat down to the surf, she was taken from them by the force of the wind, and turned over and over and stove; which statement is born out by the fact of two or three of the planks being found split and the boat leaking at time of my visit. Beyond burning torches and signal-lights over the shot line, to attract the man's attention to it, nothing further was done after the boat turned over. From the position in which the wreck stuff now lies, strewn along the beach for the distance of nearly a mile far above high-water mark, the sea must have been very heavy. But one body has thus far been recovered, that of a colored man, which drifted up on the day following that of the wreck; this probably being the person seen in the vessel's rigging. There are no discrepancies of importance between the statements made by the station crews and the fishermen as to their several movements, but the fact is established that at the time the wreck was reported

neither of the keepers was at his station, one being on duty at the light-house, the other attending the funeral of a member of his family at Long Branch, and for a time the men were practically without leaders to direct them. Surfman Jeffrey, of No. 2, testifies that he visited the beach near the house at about 4 p. m., but was not out long, and a vigilant watch does not appear to have been kept, notwithstanding the possibility of vessels coming ashore at any moment during the storm. If the vessel had been discovered when she first struck, and her crew, if on board at that time, encouraged to remain until assistance arrived, they might possibly have been saved. Again, had the men proceeded at once with the mortar apparatus, instead of wasting the time that remained of daylight by going to the wreck empty-handed, it is probable the man seen on board could have been rescued before the darkness of the night made it impracticable by that method. It is believed that, although Keeper Patterson is a very worthy and intelligent man, efficient in so far as the care of the station and apparatus is concerned, his duties connected with the light-house prevent that attention necessary at a life-saving station. The appointment of a competent salaried keeper, who could be required to devote his entire time during the winter months to the duties connected with the Life-Saving Service, would be beneficial, and the same is respectfully recommended.

John C. Patterson, a brother of Keeper Patterson, until a short time previous to the 20th ultimo employed as a surfman at that station, is suggested for appointment as keeper. Urgent private business, requiring his personal attention, prompted him to request his discharge, which was granted by the superintendent; and as he generally acted as leader of the crew in his brother's absence, it is believed that he would have acted promptly had he been present on the date of the wreck.

From personal observation, I am convinced that the duties of a surfman are esteemed far too lightly by many of the men, employment at the stations being regarded as an easy way of passing the winter season under pay; and it is, in many localities, provocative of petty jealousies, which find vent, in obscure local newspapers, in a manner anything but flattering to so noble a service.

It is further recommended that the superintendent be instructed to require a more efficient patrol during the winter months in stormy weather; and that the keepers of stations 1 and 2 be directed to discharge the crews recently employed, and to engage new men for the next season. But few persons live in the vicinity of these stations, the men generally employed being residents of Seabright, Long Branch, and adjacent towns.

I am, sir, very respectfully, your obedient servant,

THOMAS D. WALKER,
Lieutenant U. S. R. M., Assistant Inspector.

ABSTRACTS

OF RETURNS OF

WRECKS AND CASUALTIES TO VESSELS

WHICH HAVE OCCURRED ON AND NEAR THE

COASTS AND ON THE RIVERS OF THE UNITED STATES,

AND TO

AMERICAN VESSELS AT SEA AND ON THE COASTS OF FOREIGN COUNTRIES,

DURING THE

FISCAL YEAR ENDING JUNE 30, 1876.

WRECKS, CASUALTIES, AND COLLISIONS AT HOME AND ABROAD.

REMARKS EXPLANATORY OF THE WRECK-STATISTICS FOR THE YEAR 1875–'76.

The following is the third annual statement of wrecks and casualties which have occurred on or near the coasts and on the rivers of the United States, and to American vessels at sea or on the coasts of foreign countries:

The statistics relating to disasters upon our own coast are compiled from reports obtained and received through the officers of the customs in compliance with the act of June 20, 1874. Those relating to disasters which have occurred to American shipping in foreign waters are derived from reports received from our consular officers abroad and through the courtesy of officers of foreign governments, an interchange of such information having been effected, through the Department of State, with most other maritime nations.

In the preparation of the accompanying tables, it has been found advisable, in order to facilitate reference, to make the following general divisions:

I. Disasters occurring on the Atlantic and Gulf coasts of the United States, embracing—

1. All casualties outside of, but in proximity to, the coast line;

2. All casualties occurring in the bays and harbors adjacent to the coasts named;

3. All casualties occurring in or near the mouths of rivers emptying into the ocean or gulf.

II. Disasters occurring upon the Pacific coast of the United States, including those occurring in adjacent waters, as in the first division.

III. Disasters occurring on the great lakes, embracing—

1. All casualties occurring on Lakes Superior, Michigan, Huron, Saint Clair, Erie, or Ontario, reported by officers of the customs, whether in waters under the jurisdiction of the United States or of Great Britain;

2. All casualties occurring in the rivers, straits, &c., connecting the several lakes named;

3. All casualties occurring in the harbors of any of said lakes, or in or near the mouths of rivers emptying into them, within the United States.

IV. Disasters occurring in rivers within the United States, embracing all rivers except those referred to in the foregoing division.

V. Disasters occurring to American shipping at sea or in foreign waters.

The disasters embraced in the foregoing divisions are classified as follows, viz:

1. *Founderings*—embracing founderings which resulted from the leaking or capsizing of vessels, but not those which resulted from collision, stranding, or striking any sunken wreck, or against piers, snags, or ice.

2. *Strandings*—embracing disasters resulting from running aground, striking a rock, reef, bar, or other natural object, although the vessel may have foundered as a result of such casualty.

3. *Collisions*—embracing all collisions between vessels only.

4. *Other causes*—embracing disasters resulting from various causes, as follows, viz:

Fire, irrespective of result;
Scuttling, or any intentional damage to vessel;
Collisions with fields or quantities of ice, although vessel may be sunk thereby;
Striking on sunken wrecks, anchors, buoys, piers, or bridges;
Leakage, (except when vessel foundered or went ashore for safety;)
Loss of masts, sails, boats, or any portion of vessel's equipments;
Capsizing, when vessel did not sink;
Damage to machinery;
Fouling of anchors;
Striking of lightning;
Explosion of boilers;
Breakage of wheels;
Also water-logged, missing, and abandoned vessels.

Since the publication of the annual statement for the fiscal year ending June 30, 1875, information has been received of the occurrence of disasters during that year to twenty-three American vessels. Thirteen of these happened on the Atlantic coast: eight by stranding, two by collision, and three from other causes. Of the latter number, one resulted in total loss, and one was never heard from after sailing with a crew of five persons on board. Of the remaining ten, four occurred on the great lakes: three by stranding, and one by becoming water-logged, and six at sea or in foreign waters, one of these resulting in the loss of a life. As the foregoing disasters could not properly be included in the report for the fiscal year just closed, it has been thought advisable to reprint the general summary table of the previous year, amended so as to include the particulars furnished by the wreck-reports mentioned above. The table will be convenient for the purpose of comparison with the corresponding table in the statement of the present year, and is accordingly herewith presented.

Summary of disasters to vessels which occurred on and near the coasts, and on the rivers of the United States, and to American vessels at sea and on the coasts of foreign countries, during the fiscal year ending June 30, 1875.

Nature of casualty.	Number of vessels.	Aggregate tonnage.	Wrecks involving total loss.	Casualties involving partial damage.	Number of lives lost.
Founderings:					
Atlantic and Gulf coasts	17	3,096.56	10	7	27
Pacific coast	3	249.82	3	.....	.....
Great lakes	16	2,666.21	9	7	14
Rivers	7	856.55	4	3	24
At sea or in foreign waters	14	5,522.63	14	.....	42
Total	57	12,391.77	40	17	107
Strandings:					
Atlantic and Gulf coasts	307	67,694.63	86	221	26
Pacific coast	23	9,165.74	12	11	4
Great lakes	149	55,236.27	22	127	19
Rivers	16	6,764.47	3	13	.....
At sea or in foreign waters	64	33,505.16	37	27	6
Total	559	172,366.27	160	399	55
Vessels collided:					
Atlantic and Gulf coasts	214	58,533.86	10	204	19
Pacific coast	8	3,261.32	1	7	.....
Great lakes	207	51,106.68	4	203	.....
Rivers	22	6,742.74	4	18	2
At sea or in foreign waters	28	18,074.88	6	22	9
Total	479	137,719.48	25	454	30
Other causes:					
Atlantic and Gulf coasts	178	34,644.08	36	142	62
Pacific coast	6	939.64	5	1	14
Great lakes	151	42,422.22	10	141	28
Rivers	55	22,233.08	21	34	99
At sea or in foreign waters	125	70,000.10	22	103	499
Total	515	170,239.12	94	421	702
Grand total	1,610	492,716.64	319	1,291	*894

RECAPITULATION.

Atlantic and Gulf coasts	716	163,969.13	142	574	134
Pacific coast	40	13,616.52	21	19	18
Great lakes	523	151,431.38	45	478	61
Rivers	100	36,596.84	32	68	125
At sea or in foreign waters	231	127,102.77	79	152	556
Total	1,610	492,716.64	319	1,291	*894

	Atlantic and Gulf coasts.	Pacific coast.	Great lakes.	Rivers.	At sea or in foreign waters.	Aggregate.
Total value vessels involved	$10,475,980	$1,098,300	$10,374,400	$2,281,650	$6,502,850	$30,733,180
Total value cargoes involved	5,473,716	181,050	3,214,305	1,756,687	4,835,676	15,461,434
Aggregate	15,949,696	1,279,350	13,588,705	4,038,337	11,338,526	46,194,614
Total insurance on vessels	2,580,962	228,500	4,136,690	641,900	2,897,136	10,485,188
Total insurance on cargoes	1,325,897	45,700	1,467,440	1,203,150	1,876,157	5,918,344
Aggregate	3,906,859	274,200	5,604,130	1,845,050	4,773,293	16,403,532
Total losses to vessels	2,220,060	570,450	951,884	797,737	2,985,042	7,525,173
Total losses to cargoes	592,417	21,775	566,240	418,392	1,094,116	2,692,940
Aggregate	2,812,477	592,225	1,518,124	1,216,129	4,079,158	10,218,113
Total tonnage vessels involved	163,969.13	13,616.52	151,431.38	36,596.84	127,102.77	492,716.64
Total tonnage vessels lost	21,730.19	5,638.53	24,974.53	13,137.20	37,338.76	102,819.21

* In addition to the number of lives lost here reported, 73 lives were lost where no other casualty occurred to the vessel, making the total number of lives lost 967.

As the appended tables include all casualties involving losses as low as $50 for the purpose of exhibiting their nature, causes, and localities, the character of vessels, loss of life, and other information of importance; the following table of disasters, involving damage amounting to $500 and upward, (damage less than that amount to vessels and cargoes being considered unimportant in a pecuniary sense) is subjoined, the corresponding table for the previous year being also reprinted, amended so as to include the data furnished by the several reports alluded to in the previous paragraph, for the purpose of comparison.

Fiscal year ending June 30, 1875.

	Amount of losses.													
	$500 to $1,000.	$1,000 to $2,000.	$2,000 to $5,000.	$5,000 to $10,000.	$10,000 to $20,000.	$20,000 to $30,000.	$30,000 to $40,000.	$40,000 to $50,000.	$50,000 to $75,000.	$75,000 to $100,000.	$100,000 to $200,000.	$200,000 to $300,000.	$300,000 and over.	Unknown.	Total.
Atlantic and Gulf coasts	87	81	86	47	31	11	5	3	3	3	4	....	....	65	426
Pacific coast	2	5	6	7	6	1	1	1	....	....	2	....	....	6	37
Great lakes	51	25	42	20	18	7	5	3	5	1	....	....	....	61	232
Rivers	11	10	12	11	8	5	1	2	4	3	1	....	....	13	81
At sea or in foreign waters	12	15	42	36	24	16	8	4	5	4	7	1	1	16	191
Total	163	136	188	121	87	40	20	13	17	11	14	1	1	171	973

Fiscal year ending June 30, 1876.

	Amount of losses.													
	$500 to $1,000.	$1,000 to $2,000.	$2,000 to $5,000.	$5,000 to $10,000.	$10,000 to $20,000.	$20,000 to $30,000.	$30,000 to $40,000.	$40,000 to $50,000.	$50,000 to $75,000.	$75,000 to $100,000.	$100,000 to $200,000.	$200,000 to $300,000.	$300,000 and over.	Unknown.	Total.
Atlantic and Gulf coasts	148	132	121	69	43	16	4	3	5	2	....	....	2	91	636
Pacific coast	5	3	6	16	8	2	1	1	1	1	1	....	....	7	52
Great lakes	58	29	56	25	15	6	6	4	2	2	2	....	....	17	223
Rivers	6	10	12	14	11	4	2	3	5	....	2	....	1	6	76
At sea or in foreign waters	35	28	43	56	48	25	11	11	2	1	3	....	2	7	272
Total	252	202	238	180	125	53	24	22	15	6	8	....	5	128	1,252

The total number of disasters reported for the fiscal year 1874–'75 was 1,610; and for the year 1875–'76, 2,133; showing an increase the past year over the previous one of 32.36 per cent. On the Atlantic and Gulf coasts the increase was 57.12 per cent.; on the Pacific, 42.50 per cent.; rivers, 9 per cent; at sea or in foreign waters, 40.69 per cent.; while on the great lakes the percentage has been slightly diminished, there having been 523 casualties in 1874–'75, and 515 in 1875–'76; this being due, first, to the diminution of shipping upon the lakes; and, secondly, to the fact that the severest gales of the year occurred during the winter season, when navigation upon those waters was closed.

Of the number of disasters which occurred during the year 1874–'75, 429, or over 26 per cent., were caused by stress of weather; during the

fiscal year 856, or over 40 per cent., resulted from this cause. From statement the conclusion would naturally follow that gales and ny weather prevailed to a greater extent during the year 1875–'76 in the one immediately preceding. This conclusion is verified by the wing statement, which has been compiled from information kindly shed by the Chief Signal-Officer of the United States Army. The bit shows the number of times the velocity of the wind was suffi-ly great during the past two years to cause the raising of the tion signals" at the various stations enumerated below. These als are hoisted when the velocity of the wind is 25 miles or more iour. Although a wind of this force would be likely to excite no ehension of danger on the open sea, great disaster might result from to shipping along a lee shore.

ATLANTIC COAST.

Locality of signal-station.	Fiscal year ending June 30—	
	1875.	1876.
	Cautionary signals raised.	*Cautionary signals raised.*
c City, N. J	24 times.	37 times.
ore, Md	9	9
at, N. J.	26	62
Mass	16	73
atteras, N. C	64	94
lenry, Va	57	59
ay, N. J	47	60
ton, S. C	6	13
t, Me	40	54
on, Tex	Not stated...	43
la, Tex	Not stated...	75
ville, Fla	12 times.	11
est, Fla	21	21
lawk, N. C	55	127
Ala	6	7
aven, Conn	23	23
ndon, Conn	26	42
leans, La	13	11
rk, N. Y	46	40
, Va	21	26
d, Me	22	27
Hook, N. J	67	81
ah, Ga	9	1
Beach, N. J	37	36
k's, Fla	10	16
er's Island, Mass	32	86
Island, Ga	55	50
gton, N. C	28	22
Hole, Mass	49	59
otal	821	1,265

PACIFIC COAST.

Locality of signal-station.	Fiscal year ending June 30—	
	1875.	1876.
	Cautionary signals raised.	*Cautionary signals raised.*
go, Cal	2 times.	11 times.
ancisco, Cal	78	81
otal	80	92

GREAT LAKES.

(Excluding period from December 1 to April 30, inclusive, when navigation is closed.)

Locality of signal-station.	Fiscal year ending June 30—	
	1875.	1876.
	Cautionary signals raised.	*Cautionary signals raised.*
Alpena, Lake Michigan	25 times.	26 times.
Buffalo, Lake Erie	10	18
Chicago, Lake Michigan	16	15
Cleveland, Lake Erie	17	21
Detroit, Detroit River	7	8
Duluth, Lake Superior	14	16
Erie, Lake Erie	17	33
Escanaba, Lake Michigan	21	32
Grand Haven, Lake Michigan	22	29
Marquette, Lake Superior	12	10
Milwaukee, Lake Michigan	23	29
Oswego, Lake Ontario	7	9
Port Huron, Lake Huron	14	28
Rochester, Lake Ontario	13	23
Toledo, Lake Erie	17	22
Total	235	319

The severest storm during the year, and the one which resulted in the greatest distruction to property, was a cyclone off the western coast of the Gulf of Mexico on the 16th and 17th of September, 1875. The records of the Signal-Office show that the velocity of the wind on these two days ranged from sixty to ninety miles per hour. Twenty-one vessels were reported totally lost, twenty-nine seriously damaged, and twelve lives were lost. Besides the loss to shipping, a large amount of property was destroyed in several coast towns of Texas.

It has been observed in the preparation of these statistics from the reports furnished that the statements of the causes of casualties, on many occasions, where those navigating the vessel were evidently in fault, were not unfrequently attended with prevarication. This disposition has been especially noticeable in cases of collision, the crews of the respective vessels involved endeavoring to shift the responsibility of the accident upon each other. In such cases it is difficult to settle the blame upon the proper party without judicial investigation. To illustrate this tendency, a column has been arranged in the table of causes of collision in the several divisions of the report headed "Fault of other vessel."

It is well understood that many disasters have occurred by reason of the overloading of vessels or improper stowage of cargoes, from defects of vessels or their equipments, or from carelessness, inattention, ignorance, &c.; but as the reports upon which the accompanying tables are based are those of the owners, agents, or masters of the vessels concerned, who are interested parties, the actual number of casualties resulting from such causes is undoubtedly greater than appears, and, except through a court of inquiry, it is unlikely that accurate information in this relation can usually be procured. To illustrate: The wreck reports furnished in the case of the collision between the American steamer Pacific, and ship Orpheus on November 4, 1875, which resulted in the total loss of the Pacific, with 236 lives, fail to give the cause of the disaster, though it was intimated in the report on the part of the Orpheus that the lights were not plainly seen. The facts, however, developed by investigation, show that the master of the latter-named vessel was in fault by reason of his disregarding the universal

rules of navigation in putting his helm to starboard, then to port, then to starboard again, and then again to port, repeatedly changing his course, so that the steamer could not possibly understand or anticipate his movements, and thereby avoid him. Notwithstanding this fault on the part of the Orpheus, it seems extraordinary that a blow given by a steamer, with her engines probably reversed, to a vessel which was nearly motionless, as the Orpheus was, should have proved so fatal to the steamer, and inferences unfavorable to the sea-worthiness of the Pacific have been drawn from this circumstance. These inferences have been verified by the fact that portions of the wreck of the steamer, which were washed ashore, were reported "affected with dry-rot to such an extent that they fell to pieces on being handled." "In one instance a portion of her timber was found with a piece of sound wood bolted to a piece of rotten wood, and the bolt itself quite eaten away with rust." A former chief mate of the vessel has testified that her reputation was not that of a sound vessel; "her fastenings and knees could be seen working between decks in the cabin," and "they were continually calking her, because she spit the oakum out of her seams."

In the tables of causes of casualties the number reported to have been caused by darkness does not represent the number which actually occurred after dark, as in many instances other reasons than darkness were assigned for the casualty.

On the 30th of June, 1876, the total number of registered, enrolled, and licensed vessels belonging to the United States was 25,934, representing a tonnage of 4,279,458.09. Of this number 2,058 vessels, having a total tonnage of 580,359.12, met with casualties during the year, being less than 8 per cent. of the total number of vessels, and about 13.5 per cent. of the aggregate tonnage.

The following exhibit shows the number of sailing and steam vessels, canal-boats, and barges registered, enrolled, and licensed, belonging to the United States on June 30, 1876; the number of each class which have met with disasters during the year, and the ratio of casualties to the number of vessels:

Classification.	Number of vessels belonging to the United States.	Number of casualties to vessels.	Ratio of casualties to number of vessels.
Steam-vessels	4,320	311	As 1 to 13.9
Sailing-vessels	18,257	1,786	As 1 to 10.2
Canal-boats	1,581	6	As 1 to 263.5
Barges	1,776	30	As 1 to 59.2
Total	25,934	2,133	As 1 to 12.15

During the year, 605 vessels were reported as having met with collision, but as two vessels were engaged in each collision, (though in a few instances three or more collided with each other in gales,) the actual casualties of this nature were about one-half that number.

Seventy-five foreign vessels, having an aggregate tonnage of 32,199.87, met with disasters in American waters. The nationalities of these vessels are shown in certain of the accompanying tables.

In addition to the lives lost in the disasters to vessels and cargoes which are embraced in the tables, 91 persons perished by drowning out of crews employed on 77 different vessels. In these cases neither vessels nor cargoes suffered damage, the persons drowned having been lost overboard, or having perished by the capsizing of small boats in which

they had left their vessels to attend fishing-trawls, or for some other purpose. These vessels are not included in the following statements, except in Table 62.

During the year 112 casualties occurred, resulting in loss of life, exclusive of the 91 lives lost from the 77 vessels above mentioned. It will accordingly be seen that of the number of casualties one in every nineteen resulted in loss of life.

The following exhibit shows the number of persons on board vessels suffering casualties, the number of lives lost, the ratio of those lost to the number on board, and the ratio of lives lost to the number of casualties for the last three fiscal years.

Fiscal year.	Number of casualties.	Number of persons on board.	Number of lives lost.	Ratio of lives lost to number on board.	Ratio of lives lost to number of casualties.
1873–'74	1,060	12,005	550	As 1 to 21.8	As 1 to 1.9
1874–'75	1,610	20,216	*894	As 1 to 22.6	As 1 to 1.8
1875–'76	2,133	23,190	*864	As 1 to 26.8	As 1 to 2.4

* This number is exclusive of the number of lives lost where vessels suffered no damage.

Upon reference to the tables showing the number of lives lost during the past year, it will be observed that those occurring on the Pacific coast greatly exceed, in proportion to the number of casualties, those upon either the Atlantic coast, great lakes, rivers, or to American vessels at sea or in foreign waters. This disproportion is accounted for by the fact that of the 308 persons who perished upon the Pacific coast 236 went down with the steamer "Pacific," previously alluded to.

The number of foreign vessels reported in Table No. 34 includes only such as suffered disaster in waters under the jurisdiction of the United States.

ATLANTIC AND GULF COASTS.

e 1.—*Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during year ending June 30, 1876, showing the number and value of vessels and cargoes, and unt of loss to same, where known.*

onth.	Total value of vessels.		Total value of cargoes.		Loss to vessels.		Loss to cargoes.					
	Number of vessels.	Amount.	Number of vessels value unknown.	Number.	Amount.	Number of cargoes value unknown.	Number.	Amount.	Number of vessels totally lost, amount unknown.	Number of vessels damaged, amount unknown.	Number.	Amount.	Number of cargoes totally lost, amount unknown.	Number of cargoes not damaged, or damage unknown.
.....	48	$846,500	8	33	$296,834	6	44	$46,980	....	12	11	$6,017	....	28
.....	62	758,100	8	41	170,503	10	57	90,894	1	12	14	22,069	....	37
ber.....	142	2,143,825	4	80	848,955	11	138	248,750	....	8	47	76,655	1	43
r	100	1,236,350	14	65	449,426	20	95	214,607	1	18	29	53,699	1	55
ber	121	2,852,900	8	88	965,097	12	112	464,065	....	17	42	278,763	....	58
ber	84	1,535,575	9	53	437,833	10	78	239,608	....	15	22	41,775	....	41
y	56	751,800	5	37	691,278	6	51	95,470	....	10	14	13,070	....	29
ry.....	97	2,037,710	12	64	589,275	20	86	122,248	....	23	28	24,016	....	56
.....	137	2,478,065	11	84	1,000,563	17	131	831,201	1	16	36	184,239	3	62
.....	77	774,150	4	57	395,877	7	72	140,106	....	9	24	42,075	....	40
.....	60	1,847,900	10	47	770,318	10	55	144,085	....	15	21	31,079	....	36
.....	37	711,900	9	26	202,778	9	35	130,457	....	11	10	23,378	....	25
wn.....	2	13,000	1	1	30,000	1	3	3,200	....	....	....	.....	....	2
tal.....	1,023	17,987,775	103	676	6,848,737	189	957	2,771,671	3	*166	298	795,835	5	512

his column are included the casualties in which no damage was sustained by the vessels, for the num- which see appropriate column in Table 2.

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e 2.—*Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during year ending June 30, 1876, showing the number of vessels totally lost, the number dam- l, aggregate tonnage of vessels totally lost, number of passengers and crew, and number ives lost.*

Months.	Number of disasters resulting in total loss to vessel.	Number of disasters resulting in partial damage to vessel.	Whether total or partial loss unknown.	Number of casualties resulting in no damage to vessel.	Total.	Total tons burden of vessels totally lost.	Total number of crew, including master, &c.	Total number of passengers.	Total number of lives lost.
.....	5	39	6	6	56	380.44	433	518	12
.....	14	44	7	5	70	1,313.85	464	256	2
ber	40	98	3	5	146	4,118.07	941	518	31
r	16	80	13	5	114	2,974.13	687	118	3
ber.....	27	85	8	9	129	4,554.56	968	235	75
ber.....	13	65	9	6	93	1,692.51	657	120	8
y.....	13	38	4	6	61	1,400.90	489	25	.....
ry.....	9	77	12	11	109	547.05	838	109	1
.....	42	90	10	6	148	10,990.00	1,216	355	50
.....	14	58	5	4	81	1,587.45	475	19	8
.....	10	44	11	5	70	2,097.41	583	228	5
.....	8	27	9	2	46	1,449.31	332	188	3
wn	.....	3	.....	.....	3	.....	12	.....	.....
tal	211	748	97	70	1,126	33,105.68	8,097	2,689	198

TABLE 3.—*Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1876, showing the number of vessels and cargoes insured and uninsured, and the amount of insurance, where known.*

Month.	Number of vessels and cargoes reported to be insured, and amount of insurance.					Number of vessels and cargoes reported not insured.		Number of vessels and cargoes, whether insured or not, unknown.		Vessels in ballast.
	Vessels.		Cargoes.		Total amount of insurance.	Vessels.	Cargoes.	Vessels.	Cargoes.	
	Number.	Amount.	Number.	Amount.						
July	14	$166,900	8	$161,700	$328,600	33	16	9	15	17
August	14	82,287	7	50,355	132,642	45	21	11	23	19
September	30	626,500	19	395,565	1,022,065	106	44	10	32	35
October	27	147,675	23	215,511	363,186	67	25	20	37	28
November	31	522,000	28	245,575	767,575	85	40	13	39	28
December	24	358,175	14	331,302	689,477	59	30	10	19	30
January	23	223,100	15	290,985	514,085	28	13	10	15	18
February	26	441,640	24	367,223	808,863	68	34	15	26	25
March	41	600,763	30	393,291	994,054	87	34	20	37	47
April	22	209,075	17	180,136	389,211	49	25	10	22	17
May	22	914,550	15	285,200	1,199,750	35	24	13	18	13
June	11	164,150	6	46,320	210,470	24	15	11	14	11
Unknown	.....	.....	.....	.....	.....	2	.....	1	2	1
Total	285	4,456,815	206	2,963,163	7,419,978	688	321	153	288	311

TABLE 4.—*Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1876, distinguishing the nature of each casualty.*

Nature of casualties.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
Foundered	....	1	12	4	6	3	5	4	6	1	2	2	....	46
Stranded	10	19	64	34	48	37	20	43	78	28	30	13	....	424
Collided	34	30	22	54	40	32	14	38	36	27	28	22	....	377
Fire	1	2	3	1	4	2	....	2	1	5	1	....	....	22
Capsized	1	2	3	1	....	1	2	....	....	....	....	....	....	10
Lost sails, rigging, anchors, cables, &c.	4	7	12	10	14	4	7	9	6	6	3	....	....	82
Dismasted	....	6	6	4	4	4	3	2	8	6	2	2	2	49
Miscellaneous	2	1	15	3	7	6	7	8	8	3	3	3	1	67
Sprung a leak	4	2	7	2	3	2	2	3	5	3	1	4	....	38
Never heard from	....	....	2	....	3	1	....	....	....	....	....	....	....	6
Water-logged	....	....	....	....	....	1	....	....	....	....	....	....	....	1
Unknown	....	....	....	1	....	....	1	....	....	2	....	....	....	4
Total	56	70	146	114	129	93	61	109	148	81	70	46	3	1,186

BLE 5.—*Abstract of returns of disasters (excluding collisions) to vessels and cargoes on he Atlantic and Gulf coasts during the year ending June 30, 1876, distinguishing the cause of each disaster.*

Class and cause of disaster.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
ASS 1.—*Arising from stress of weather:*														
Foundered	....	....	12	1	2	2	4	3	4	....	....	....	....	28
Stranded	....	4	47	8	21	11	8	33	48	10	3	....	....	193
Sprung a leak	....	2	5	....	....	1	1	2	4	2	1	1	....	19
Capsized	1	1	1	1	....	1	2	....	....	....	....	....	....	7
Water-logged	....	....	....	....	....	1	....	....	....	....	....	....	....	1
Damage to hull, rigging, rudder, &c.	1	10	28	10	12	3	6	13	12	8	3	1	1	108
Struck by lightning	....	....	....	....	....	....	....	....	....	....	2	2	....	4
Machinery disabled	....	1	....	....	....	....	....	....	3	....	....	....	....	4
Miscellaneous	....	....	1	....	1	1	2	2	1	1	....	....	....	9
Total	2	18	94	20	36	20	23	53	72	21	9	4	1	373
ASS 2.—*Arising from carelessness, inat-ntion, ignorance, &c.:*														
Error in judgment	....	2	1	2	4	5	2	....	2	1	2	....	....	21
Error of pilot	....	....	1	3	....	1	1	....	....	1	3	1	....	11
Neglect of master	....	....	1	2	1	....	1	....	....	....	....	....	....	5
Ignorance	....	1	1	....	....	1	....	....	1	....	....	....	....	4
Carelessness	....	....	....	1	2	....	....	....	1	....	....	....	....	4
Total	....	3	4	8	7	7	4	....	4	2	5	1	....	45
ASS 3.—*Arising from defects of vessels r equipments:*														
Defective instruments	....	....	1	1	2	1	1	1	1	1	....	....	....	9
Defective hull, rigging, &c	....	....	....	1	3	3	1	1	....	2	2	1	....	14
Total	....	....	1	2	5	4	2	2	1	3	2	1	....	23
ASS 4.—*Arising from other causes:*														
Adverse currents	....	....	4	3	3	....	....	....	2	1	1	1	....	15
Heavy sea	1	1	....	1	4	....	1	1	1	....	1	....	....	11
Accidental	....	....	....	....	....	1	....	....	....	....	....	....	....	1
Fire	1	2	3	1	4	2	....	2	1	5	1	....	....	22
Never heard from	....	....	2	....	3	1	....	....	....	....	....	....	....	6
Thick and foggy weather	4	8	4	1	2	5	2	3	4	2	9	5	....	49
Misstayed	1	....	2	3	2	1	....	....	2	....	1	3	....	15
Sprung a leak	3	1	2	2	4	3	....	....	1	2	2	3	....	23
Becalmed	1	....	....	....	....	....	....	....	....	....	....	....	....	1
Parted chains, &c	....	1	....	4	....	....	....	....	3	3	....	....	1	12
Struck bridges, piers, &c	....	....	1	1	1	1	2	....	2	1	....	....	....	9
Water-logged	....	....	....	1	....	....	....	....	....	....	....	....	....	1
Explosion	....	....	....	....	....	....	....	....	....	....	....	1	....	1
Absence of proper lights	1	1	1	....	1	....	1	....	2	1	1	....	....	9
Miscellaneous	1	....	3	....	2	....	1	3	2	3	1	....	1	17
Ice	....	....	....	....	....	4	2	....	....	1	....	....	....	7
Machinery disabled	1	....	....	....	....	....	1	....	5	....	1	....	....	8
High wind	3	2	1	2	7	2	3	1	1	4	3	1	....	30
Darkness	1	....	....	2	3	4	1	3	1	1	....	....	....	16
Tides	2	....	1	....	....	3	....	....	2	2	3	....	....	13
Total	20	16	24	21	36	27	14	13	29	26	24	14	2	266
known	....	3	1	9	5	3	4	3	6	2	2	4	....	42
Aggregate	22	40	124	60	89	61	47	71	112	54	42	24	3	749

TABLE 6.—*Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1876, showing the number of vessels collided and distinguishing the cause of each disaster.*

Month.	Stress of weather.	Thick and foggy weather.	High winds.	Adverse currents.	Darkness.	Mistayed.	Dragged anchors.	Ignorance of rule.	Carelessness.	Error in judgment.	Accident.	Fault of other vessel.	Miscellaneous.	Unknown.	Total.
July	....	....	....	4	4	....	....	....	8	5	5	2	....	6	34
August	2	2	2	....	6	....	....	2	....	4	6	2	....	4	30
September	2	2	2	2	....	2	....	....	4	2	....	....	....	6	20
October	2	....	2	4	10	2	2	....	4	4	6	2	2	14	54
November	4	2	2	2	14	2	....	....	2	6	....	....	....	6	38
December	....	....	....	....	8	....	2	....	4	4	4	2	2	6	32
January	....	....	....	....	4	....	....	....	2	....	....	4	....	4	14
February	2	6	6	....	6	....	....	....	2	2	4	6	....	4	32
March	6	4	8	....	....	....	....	....	4	....	6	4	2	2	36
April	....	....	5	2	4	....	2	....	6	2	....	6	....	....	27
May	2	4	2	....	6	....	....	....	10	....	4	....	....	....	28
June	....	4	....	....	4	....	....	....	2	....	4	6	....	2	22
Total	20	24	29	14	66	6	6	2	48	29	39	34	6	54	377

TABLE 7.—*Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1876, showing the number of vessels, and distinguishing their description.*

Description of vessels.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
Barges	....	1	.....	1	1	....	2	.....	.....	.....	.....	.....	....	5
Barks	3	1	1	2	4	4	3	2	5	1	6	1	....	32
Brigs	2	3	9	3	11	4	3	6	5	4	5	3	1	55
Brigantines	....	1	2	.....	.....	1	....	.....	1	....	.....	.....	....	5
Canal-boats	1	....	.....	1	.....	.....	....	.....	.....	.....	.....	.....	....	2
Ferry-boats	....	....	.....	.....	.....	.....	....	.....	.....	1	1	1	....	3
Schooners	32	42	108	89	94	61	44	78	110	57	45	98	1	761
Scows	....	....	.....	.....	1	.....	....	.....	.....	.....	.....	.....	....	1
Ships	....	....	1	1	1	1	2	2	2	....	....	....	1	11
Sloops	2	5	9	3	2	5	1	2	6	6	2	....	....	43
Steamers	11	13	15	7	9	12	2	17	12	8	9	9	....	125
Steam-launches	....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	1
Steamships	2	....	1	2	2	2	3	.....	2	....	2	2	....	18
Steam-yachts	....	....	.....	.....	1	....	....	.....	.....	.....	.....	.....	....	1
Yachts	....	2	.....	1	.....	....	1	.....	.....	1	.....	....	....	4
Unknown	3	1	.....	4	3	3	....	2	4	3	1	2	....	26
Total[1]	56	70	146	114	129	93	61	109	148	81	70	46	3	1,126

Burden of vessels.	July.		August.		September.		October.		November.		December.		January.		February.		March.		April.		May.		June.		Unknown		Total.		Aggregate.
	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	
Not exceeding 50 tons	2	4	2	9	20	33	2	10	5	13	4	13	5	4	2	13	10	22	6	7	3	4	1	3	....	.....	62	135	197
Over 50 and not exceeding 100 tons	1	13	5	10	9	19	....	19	9	21	3	16	3	5	5	18	5	23	4	24	2	11	1	10	...	1	47	190	237
Over 100 and not exceeding 200 tons	2	9	3	11	6	24	7	27	6	32	4	17	3	11	1	24	8	20	2	16	1	17	2	7	....	.....	45	215	260
Over 200 and not exceeding 300 tons	....	5	1	8	3	9	5	14	5	13	1	11	1	10	....	11	10	12	1	6	1	8	3	3	....	1	31	111	142
Over 300 and not exceeding 400 tons	....	3	1	3	1	6	2	5	1	4	....	6	1	5	1	6	3	10	....	3	1	3	1	3	....	.....	12	57	69
Over 400 and not exceeding 500 tons	....	2	....	4	....	4	....	2	....	1	....	3	....	4	....	5	2	2	....	3	1	4	....	1	....	.....	3	35	38
Over 500 and not exceeding 600 tons	....	2	....	2	....	....	....	5	....	1	1	4	....	....	....	4	....	....	1	2	....	....	....	2	....	.....	2	22	24
Over 600 and not exceeding 700 tons	....	4	....	....	....	2	....	....	....	2	....	....	....	....	....	1	....	3	....	1	1	1	....	2	....	.....	1	16	17
Over 700 and not exceeding 800 tons	....	1	....	1	....	....	....	....	....	1	....	1	....	2	....	1	1	....	....	....	....	....	....	1	....	.....	1	8	9
Over 800 and not exceeding 900 tons	....	....	....	....	....	....	....	....	....	1	....	1	....	....	....	....	1	....	....	....	....	....	....	1	....	.....	1	3	4
Over 900 and not exceeding 1,000 tons	....	....	....	....	....	1	....	2	....	1	....	1	....	....	....	....	....	1	....	....	....	....	....	....	....	.....	....	6	6
Over 1,000 and not exceeding 1,100 tons	....	1	....	1	....	1	....	....	....	1	....	....	....	....	....	1	....	....	....	....	....	2	....	1	....	.....	....	8	8
Over 1,100 and not exceeding 1,200 tons	....	....	....	1	....	....	....	....	....	2	....	1	....	2	....	....	....	....	....	....	....	....	....	....	....	.....	....	6	6
Over 1,200 and not exceeding 1,400 tons	....	1	....	....	1	....	....	1	....	1	....	1	....	1	....	1	....	1	....	1	....	2	....	1	....	1	1	12	13
Over 1,400 tons	....	1	....	....	....	4	....	1	1	2	....	....	....	1	....	4	2	4	....	....	....	4	....	....	....	.....	3	21	24
Unknown	....	5	2	6	....	3	....	12	....	6	....	5	....	3	....	11	....	8	....	4	....	4	....	3	....	.....	2	70	72
	5	51	14	56	40	106	16	98	27	102	13	80	13	48	9	100	42	106	14	67	10	60	8	38	....	3	311	915	1,126
Total	56		70		146		114		129		93		61		109		148		81		70		46		3		1,126		

NOTE.—In the columns of "partial loss" in this table are included the casualties in which the vessels sustained no damage, for the number of which see appropriate column in Table 2.

TABLE 9.—*Abstract of returns of disasters on the Atlantic and Gulf coasts during the year ending June* 30, 1876, *distinguishing age.*

Age.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
Not exceeding 3 years	10	11	21	15	20	18	8	22	16	8	13	5	....	167
Over 3 and not exceeding 7 years	6	11	35	10	16	9	11	18	20	13	13	7	....	169
Over 7 and not exceeding 10 years	7	6	14	22	15	14	9	18	21	19	12	10	1	168
Over 10 and not exceeding 14 years	8	9	20	15	19	9	10	16	22	11	6	6	1	152
Over 14 and not exceeding 20 years	3	15	22	13	17	14	5	8	16	9	5	4	....	131
Over 20 and not exceeding 25 years	9	4	6	10	12	6	5	3	19	10	7	5	....	96
Over 25 and not exceeding 30 years	1	2	12	4	13	7	5	4	15	2	2	3	1	71
Over 30 and not exceeding 35 years	....	2	2	1	3	1	....	1	2	....	2	1	....	15
Over 35 and not exceeding 40 years	3	....	3	3	2	2	2	2	3	1	2	....	....	23
Over 40 and not exceeding 45 years	....	1	1	....	....	1	....	1	2	1	....	....	....	7
Over 45 and not exceeding 50 years	....	1	....	....	....	....	....	1	....	1	1	....	....	4
Over 50 years	....	1	....	....	2	....	....	....	....	....	....	....	....	3
Unknown	9	7	10	21	10	12	6	15	12	6	7	5	....	120
Total	56	70	146	114	129	93	61	109	148	81	70	46	3	1,126

TABLE 10.—*Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June* 30, 1876, *showing the number of vessels and distinguishing their cargoes.*

Cargoes.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
Animals	....	....	....	....	....	....	....	....	....	....	1	....	....	1
Assorted	....	....	3	5	6	6	2	1	4	2	3	....	....	32
Ballast	17	19	55	29	29	30	18	25	47	17	13	11	1	311
Barrels, staves, and shooks	....	1	1	....	....	2	....	2	1	1	....	....	....	8
Bone-black	....	....	....	....	1	....	....	....	....	....	....	....	....	1
Dye-wood, &c	....	1	....	....	....	2	....	....	1	....	....	1	....	5
Coal	9	9	17	23	32	11	4	9	17	10	8	5	....	154
Cocoa-nuts and pea-nuts	....	....	1	....	....	....	....	....	....	....	....	....	....	1
Coffee, sugar, molasses, honey, &c	1	1	2	2	1	2	3	5	8	7	2	1	....	35
Cotton, &c	....	....	3	....	1	1	4	4	1	1	....	1	....	16
Fertilizers	....	1	1	3	2	2	3	3	....	....	....	....	....	15
Fish	1	3	....	....	1	....	1	3	6	1	2	....	....	18
Fruits and vegetables	1	....	3	....	2	....	....	3	3	1	1	....	....	14
Furniture, &c	....	....	1	....	....	....	....	....	....	....	....	....	....	1
Grain and provisions	2	1	4	3	2	3	1	8	4	4	....	....	....	32
Hay	....	....	....	1	2	2	....	....	1	....	....	....	....	6
Hides	....	....	1	....	1	....	....	....	....	....	....	....	....	2
Ice	....	1	....	....	....	....	....	2	6	5	5	4	....	23
Iron and lead	2	1	3	2	1	....	1	....	3	2	....	....	....	15
Laths and shingles	....	....	3	2	1	2	1	....	1	1	1	1	....	13
Lime, plaster, and resin	2	2	4	5	....	1	2	2	2	5	1	2	....	28
Lobsters	1	....	....	....	....	....	....	....	....	....	1	....	....	2
Lumber and wood	8	10	29	9	19	11	6	10	13	6	5	4	....	130
Merchandise	4	3	7	4	10	4	3	11	10	3	5	3	....	67
Miscellaneous	....	....	1	3	....	1	1	1	5	1	2	1	1	17
Outfits for fishing	....	....	....	1	2	....	2	1	2	2	3	....	....	13
Oil, &c	1	....	....	....	....	....	....	1	....	....	1	....	....	3
Oysters	....	....	....	1	1	3	2	4	3	1	....	....	....	15
Phosphate rock and soda-ash	....	2	....	....	....	....	1	....	....	....	....	....	....	3
Plaster and shingles	....	....	....	....	....	....	....	....	....	1	....	....	....	1
Salt	....	....	1	2	2	2	....	....	1	2	....	....	....	10
Sand and gravel	1	2	1	....	1	....	....	....	....	1	....	....	....	6
Stone and brick	1	5	2	4	5	1	2	1	....	3	6	4	....	34
Sulphur	....	....	....	1	....	....	1	....	....	....	....	....	....	2
Tobacco	....	....	....	....	....	....	....	1	....	....	....	....	....	1
Unknown	5	8	3	14	7	7	3	12	9	4	10	8	1	91
Total	56	70	146	114	129	93	61	109	148	81	70	46	3	1,126

TABLE 11.—*Abstract of returns of disasters to foreign vessels on the Atlantic and Gulf coasts during the year ending June 30, 1876, showing nationality and description, and distinguishing those totally lost and those partially damaged.*

Nationality and rig.	July.		August.		September.		October.		November.		December.		January.		February.		March.		April.		May.		June.		Total.		Aggregate.
	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	
British bark	....	1	....	1	.....	.....	.....	1	.....	2	.....	.....	.....	1	.....	1	2	....	....	....	....	....	....	....	2	7	9
British barkentine	....	....	....	....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	....	....	....	....	....	.....	1	1
British brig	....	....	....	....	.....	2	.....	.....	.....	2	1	1	.....	.....	.....	.....	1	....	....	1	1	....	....	1	3	7	10
British schooner	....	2	....	....	1	1	1	1	.....	1	1	.....	.....	2	.....	.....	....	....	....	1	....	1	....	3	3	12	15
British ship	....	....	....	....	1	.....	.....	.....	.....	.....	.....	1	.....	1	.....	.....	....	2	....	....	....	....	....	....	1	4	5
British steamer	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	....	1	....	....	....	1	....	1	....	4	4
British steamship	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	1	.....	1	.....	.....	....	....	....	....	....	1	....	....	....	3	3
Danish ship	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	....	....	....	....	....	....	....	....	....	1	1
French bark	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	1	....	....	....	....	....	....	....	1	1
French brig	....	....	....	....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	....	....	....	....	....	....	....	....	....	1	1
German bark	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	....	....	....	....	....	....	....	....	....	1	1
German brig	....	....	....	....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	....	....	....	....	....	....	....	....	1	1
German ship	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	....	....	....	....	....	....	....	....	....	1	1
Italian bark	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	1	1	....	....	....	....	....	....	....	....	1	2	3
Norwegian bark	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	1	....	....	....	....	1	....	....	....	1	2	3
Norwegian brig	....	....	....	....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	2	.....	....	....	....	....	....	....	....	....	1	2	3
Russian bark	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	....	....	....	....	....	....	1	....	1	1
Spanish bark	....	....	....	....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	....	....	....	....	1	....	....	....	2	....	2
Spanish brig	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	....	....	....	....	....	....	....	....	....	1	1
	....	3	....	1	2	5	1	2	.....	7	3	4	.....	7	3	7	3	4	....	2	3	3	....	6	14	52	66
	3		1		7		3		7		7		7		10		7		2		6		6		66		

TABLE 12.—*Summary—Atlantic and Gulf coasts.*

Nature.	Number of vessels.	Total number of tons.	Laden.	Ballast.	Unknown whether laden or not.	Total loss.	Partial and unknown loss.	Number of passengers.	Number of crew.	Total on board.	Number of lives lost.
Founderings	46	8,375.92	33	13	.....	31	15	31	252	283	32
Strandings	424	78,217.23	295	127	2	131	293	777	2,847	3,624	48
Vessels collided	377	101,490.57	181	108	88	20	357	1,579	2,959	4,538	19
Other causes	279	63,093.75	214	63	2	29	250	302	2,039	2,341	99
Total	1,126	251,177.47	723	311	92	211	*915	2,689	8,097	10,786	198

* In this column are included the casualties in which no damage was sustained by the vessels, for the number of which see appropriate column in Table 2.

PACIFIC COAST.

TABLE 13.—*Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1876, showing the number and value of vessels and cargoes and amount of loss to same, where known.*

Month.	Total value of vessels.		Number of vessels value unknown.	Total value of cargoes.		Number of cargoes value unknown.	Loss to vessels.		Number of vessels totally lost, amount unknown.	Number of vessels damaged, amount unknown.	Loss to cargoes.		Number of cargoes totally lost, amount unknown.	Number of cargoes not damaged or damage unknown.
	Number.	Amount.		Number.	Amount.		Number.	Amount.			Number.	Amount.		
July	4	$74,500	....	3	$7,100	1	4	$73,650	....	....	3	$7,100	....	1
August	1	10,000	....	1	1,500	....	1	10,000	....	....	1	1,500	....	....
September	2	1,100	....	1	250	....	2	1,100	....	....	1	250	....	....
October	1	6,000	1	1	4,000	1	1	6,000	1	....	1	4,000	1	....
November	12	277,000	....	8	39,500	1	10	194,000	....	2	7	26,450	1	1
December	5	55,000	....	5	18,000	....	5	44,500	....	....	4	7,700	....	1
January	7	39,500	1	5	10,800	1	7	20,500	....	1	4	10,500	....	2
February	9	132,000	1	7	31,600	1	9	122,200	....	1	5	12,800	....	3
March	4	48,300	....	3	13,200	....	4	24,300	....	....	3	9,400	....	....
April	4	32,000	....	1	1,200	1	4	23,550	....	....	2	1,350	....	....
May	3	22,500	....	3	3,000	....	3	10,800	....	....	2	1,500	....	1
June	1	10,000	1	1	2,400	1	1	3,200	....	1	1	2,100	....	1
Total	53	707,900	4	39	132,550	7	51	533,800	1	*5	34	84,650	2	10

* In this column is included one casualty in which no damage was sustained by the vessel. See appropriate column in Table 14.

E 14.—*Abstract of returns of disasters to vessels on the Pacific coast during the year ing June 30, 1876, showing the number of vessels totally lost, the number damaged, ag- gate tonnage of vessels totally lost, number of passengers and crew, and number of lives .*

Month.	Number of disasters resulting in total loss to vessel.	Number of disasters resulting in partial loss to vessel.	Whether total or partial loss unknown.	Number of casualties resulting in no damage to vessel.	Total.	Total tons burden of vessels totally lost.	Total number of crew, including master, &c.	Total number of passengers.	Total number of lives lost.
.....	3	1	.....	.....	4	582.38	31	17	3
.....	1	.....	.....	.....	1	772.79	.....	.....	.....
ber	2	.....	.....	.....	2	16.42	2	3	.....
r	2	.....	.....	.....	2	607.12	20	.....	19
ber.....	7	4	.....	1	12	3,070.22	159	202	270
ber.....	3	2	.....	.....	5	1,176.97	50	.....	1
y	4	3	1	.....	8	298.20	34	1	.....
ary.....	7	2	1	.....	10	1,744.61	87	1	10
.....	3	1	.....	.....	4	1,047.04	35	.....	.....
.....	1	3	.....	.....	4	73.32	20	.....	5
.....	1	2	.....	.....	3	37.32	10	.....	.....
.....	.....	1	1	.....	2	.....	7	.....	.....
tal.....	34	19	3	1	57	9,426.39	455	224	308

E 15.—*Abstract of returns of disasters to vessels on the Pacific coast during the year ng June 30, 1876, showing the number of vessels and cargoes insured and uninsured, and amount of insurance, where known.*

Month.	Number of vessels and cargoes reported to be insured, and amount of insurance.					Number of vessels and cargoes reported as not insured.		Number of vessels and cargoes, whether insured or not unknown.		Vessels in ballast.
	Vessels.		Cargoes.		Total amount of insurance.	Vessels.	Cargoes.	Vessels.	Cargoes.	
	Number.	Amount.	Number.	Amount.						
.....	2	$61,500	.....	.....	$61,500	2	3	.....	1	.....
.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....
iber	.....	.....	.....	.....	.....	2	1	.....	.....	1
r.....	.....	.....	.....	.....	.....	1	1	1	1	.....
ber	7	114,050	1	$6,000	120,050	5	5	.....	3	3
ber.....	3	20,500	1	2,500	23,000	2	3	.....	1	.....
y	1	2,200	1	6,942	9,142	6	4	1	1	2
ary	8	26,950	2	9,500	36,450	1	5	1	1	2
.....	1	5,000	.....	.....	5,000	3	3	.....	.....	1
.....	2	11,600	.....	.....	11,600	2	2	.....	.....	2
.....	.....	.....	.....	.....	.....	3	3	.....	.....	.....
.....	1	7,000	.....	.....	7,000	.....	1	1	1	.....
Total	25	248,800	5	24,942	273,742	28	32	4	9	11

TABLE 16.—*Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1876, distinguishing the nature of each casualty.*

Months.	Foundered.	Stranded.	Collided.	Fire.	Capsized.	Miscellaneous.	Total.
July	.....	4	.....	.....	.....	.....	4
August	.....	.....	.....	1	.....	.....	1
September	1	1	.....	.....	.....	.....	2
October	2	.....	.....	.....	.....	.....	2
November	.....	8	2	.....	.....	2	12
December	.....	5	.....	.....	.....	.....	5
January	1	4	2	.....	.....	1	8
February	1	7	2	.....	.....	.....	10
March	1	3	.....	.....	.....	.....	4
April	.....	1	.....	1	1	1	4
May	.....	1	2	.....	.....	.....	3
June	.....	.....	2	.....	.....	.....	2
Total	6	34	10	2	1	4	57

TABLE 17.—*Abstract of returns of disasters (excluding collisions) to vessels on the Pacific coast during the year ending June 30, 1876, showing the number of vessels and distinguishing the cause of each disaster.*

Class and cause of disaster.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
CLASS 1.—*Arising from stress of weather:*													
Foundered	....	....	....	2	1	....	....	....	1	....	....	....	4
Stranded	....	....	1	....	2	1	3	1	2	....	....	....	10
Lost deck-load	....	....	....	....	1	....	....	....	....	....	....	....	1
Parted chains	....	....	....	....	....	1	....	1	....	....	....	....	2
Misstayed	....	....	....	....	....	....	1	....	....	....	....	....	1
Struck a wharf	....	....	....	....	....	....	1	....	....	....	....	....	1
Abandoned	....	....	....	....	1	....	....	....	....	....	....	....	1
Total	....	....	1	2	5	2	5	2	3	....	....	....	20
CLASS 2.—*Arising from carelessness, inattention, ignorance, &c.:*													
Carelessness	....	....	....	....	....	....	....	1	....	....	....	....	1
Error in judgment	....	....	....	....	2	....	....	....	....	....	....	....	2
Total	....	....	....	....	2	....	....	1	....	....	....	....	3
CLASS 4.—*Arising from other causes:*													
Heavy sea	1	....	....	....	....	1	....	2	....	1	....	....	5
Light winds	1	....	....	....	....	....	....	1	....	1	....	....	3
Strong winds	....	....	....	....	....	....	....	....	....	1	....	....	1
Darkness	2	....	....	....	....	....	....	....	....	....	....	....	2
Sprung a leak	....	....	1	....	....	....	....	....	....	....	....	....	1
Adverse currents	....	....	....	....	....	1	....	....	....	....	....	....	1
Parted chains	....	....	....	....	1	....	....	....	....	....	....	....	1
Capsized	....	....	....	....	1	....	....	1	....	....	....	....	2
Dragged anchors	....	....	....	....	....	1	....	....	....	....	....	....	1
Misstayed	....	....	....	....	....	....	....	....	1	....	....	....	1
Fire	....	....	....	....	....	....	....	....	....	1	....	....	1
Miscellaneous	....	....	....	....	....	....	....	....	....	....	1	....	1
Total	4	....	1	....	2	3	....	4	1	4	1	....	20
Unknown	....	1	....	....	1	....	1	1	....	....	....	....	4
Aggregate	4	1	2	2	10	5	6	8	4	4	1	....	47

NOTE.—Class 3 includes disasters arising from defects in vessels or equipments. No casualties are reported in this class.

TABLE 18.—*Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1876, showing the number of vessels collided and distinguishing the cause of each disaster.*

Month.	Darkness.	Stress of weather.	Carelessness.	Unknown	Total.
July	.....	.....	.....	.....	.....
August	.....	.....	.....	.....	.....
September	.....	.....	.....	.....	.....
October	.....	.....	.....	.....	.....
November	1	.....	.....	1	2
December	.....	.....	.....	.....	.....
January	.....	.....	.....	2	2
February	.....	2	.....	.....	2
March	.....	.....	.....	.....	.....
April	.....	.....	.....	.....	.....
May	.....	.....	1	1	2
June	.....	.....	1	1	2
Total	1	2	2	5	10

TABLE 19.—*Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1876, showing the number of vessels and distinguishing their description.*

Description of vessels.	July.	Augt.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Barges	....	....	....	....	....	....	1	1	....	....	1	....	3
Barkentine	....	....	....	....	....	....	....	....	1	....	....	....	1
Barks	....	1	....	1	2	2	1	2	1	....	....	....	10
Brigs	....	....	....	1	....	1	....	1	1	....	....	....	4
Schooners	1	....	1	....	6	2	4	6	....	3	2	1	26
Ships	....	....	....	....	3	....	....	....	....	....	....	....	3
Sloops	2	....	1	....	....	....	1	....	1	....	....	....	5
Steamers	1	....	....	....	1	....	1	....	....	1	....	1	5
Total	4	1	2	2	12	5	8	10	4	4	3	2	57

TABLE 20.—*Abstract of returns of disasters to vessels on the Pacific coast during the year ending June* 30, 1876, *showing the number of vessels and distinguishing their tonnage.*

Burden of vessels.	July.		August.		September.		October.		November.		December.		January.		February.		March.		April.		May.		June.		Total.		
	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Aggregate.
Not exceeding 50 tons	1	1	.....	.....	2	.....	.....	.....	2	.....	.....	.....	1	2	2	.....	1	.....	.....	1	1	.....	.....	.....	10	4	14
Over 50 to 100 tons	1	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	2	.....	1	1	.....	.....	1	1	.....	1	.....	1	5	3	8
Over 100 to 200 tons	.....	.....	.....	.....	.....	.....	1	.....	1	1	2	1	1	.....	2	.....	.....	.....	.....	1	.....	1	.....	.....	7	3	10
Over 200 to 300 tons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	1	1	.....	.....	.....	.....	.....	.....	1	2	3
Over 300 to 400 tons	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	2	3
Over 400 to 500 tons	1	.....	.....	.....	.....	.....	1	.....	1	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	.....	4
Over 500 to 600 tons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	2
Over 600 to 700 tons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
Over 700 to 800 tons	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	2
Over 800 to 900 tons	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	1	.....	1	.....	.....	.....	.....	.....	.....	.....	3	1	4
Over 900 to 1,000 tons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Over 1,000 to 1,100 tons	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	2
Over 1,100 to 1,200 tons	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	1
Over 1,200 to 1,400 tons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Over 1,400 tons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	1	1
Unknown	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
	3	1	1	.....	2	.....	2	.....	7	5	3	2	4	4	7	3	3	1	1	3	1	2	.....	2	31	23	57
Total	4		1		2		2		12		5		8		10		4		4		3		2		57		

NOTE.—In the column of "partial loss" in November is included one casualty in which the vessel sustained no damage. See appropriate column in Table 14.

TABLE 21.—*Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1876, distinguishing age.*

Age.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Not exceeding 3 years	2	....	....	....	3	1	....	3	....	2	....	....	11
Over 3 and not exceeding 7 years	1	....	2	....	2	1	....	....	....	1	1	1	9
Over 7 and not exceeding 10 years	....	....	....	....	....	....	1	....	....	....	2	....	3
Over 10 and not exceeding 14 years	....	....	....	....	....	....	3	1	....	....	....	....	4
Over 14 and not exceeding 20 years	....	1	....	....	2	1	1	....	1	1	....	....	7
Over 20 and not exceeding 25 years	1	....	....	....	3	2	2	3	2	....	....	....	13
Over 25 and not exceeding 30 years	....	....	....	1	....	....	....	1	....	....	....	....	2
Over 30 and not exceeding 35 years	....	....	....	1	1	....	....	....	....	....	....	....	2
Over 35 and not exceeding 40 years	....	....	....	....	1	....	....	1	....	....	....	....	2
Over 40 and not exceeding 45 years	....	....	....	....	....	....	....	....	....	....	....	....	....
Over 45 and not exceeding 50 years	....	....	....	....	....	....	....	....	....	....	....	....	....
Unknown	....	....	....	....	....	....	1	1	1	....	....	1	4
Total	4	1	2	2	12	5	8	10	4	4	3	2	57

TABLE 22.—*Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1876, showing the number of vessels and distinguishing their cargoes.*

Cargoes.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Bran	....	....	....	....	....	....	1	....	....	....	....	....	1
Ballast	....	....	1	....	3	....	2	2	1	2	....	....	11
Cement	....	....	....	....	....	....	1	....	....	....	....	....	1
Coal	1	....	....	....	....	....	....	....	1	....	1	....	3
Fish	....	....	1	....	....	....	....	....	....	....	....	....	1
Grain, &c	....	....	....	....	....	....	....	1	....	....	1	....	2
Gravel	1	....	....	....	....	....	....	....	....	....	....	....	1
Iron, (railroad)	....	....	....	....	1	....	....	....	....	....	....	....	1
Lumber	2	....	....	2	3	5	....	3	2	1	1	1	20
Lumber and oysters	....	....	....	....	....	....	....	....	....	1	....	....	1
Merchandise	....	1	....	....	4	....	1	....	....	....	....	....	6
Oysters and hides	....	....	....	....	....	....	....	1	....	....	....	....	1
Red-wood	....	....	....	....	....	....	....	1	....	....	....	....	1
Seed and butter	....	....	....	....	....	....	1	....	....	....	....	....	1
Stores	....	....	....	....	1	....	....	....	....	....	....	....	1
Ties, (railroad)	....	....	....	....	....	....	....	1	....	....	....	....	1
Wheat	....	....	....	....	....	....	1	....	....	....	....	....	1
Unknown	....	....	....	....	....	....	1	1	....	....	....	1	3
Total	4	1	2	2	12	5	8	10	4	4	3	2	57

TABLE 23.—*Summary—Pacific Coast.*

Nature of casualties.	Number of vessels.	Total number of tons.	Laden.	Ballast.	Unknown whether laden or not.	Total loss.	Partial and unknown loss.	Number of passengers.	Number of crew.	Total on board.	Number of lives lost.
Foundering	6	793.21	4	2	.....	6	.....	.....	30	30	23
Stranding	34	8,974.17	28	6	.....	23	11	33	300	333	35
Vessels collided	10	4,286.06	5	1	4	3	7	191	86	277	236
Other causes	7	3,199.46	4	2	1	2	5	.....	39	39	14
Total	57	17,257.90	41	11	5	34	*21	224	455	679	308

* In this column is included one casualty in which no damage was sustained by the vessel. See appropriate column in Table 14.

GREAT LAKES.

TABLE 24.—*Abstract of returns of disasters to vessels on the great lakes during the year ending June 30, 1876, showing the number and value of vessels and cargoes, and amount of loss to same, where known.*

Month.	Total value of vessels.			Total value of cargoes.			Loss to vessels.				Loss to cargoes.			
	Number of vessels.	Amount.	Number of vessels value unknown.	Number of cargoes.	Amount.	Number of cargoes value unknown.	Number of vessels.	Amount.	Number of vessels totally lost, amount unknown.	Number of vessels damaged, amount unknown.	Number of cargoes.	Amount.	Number of cargoes totally lost, amount unknown.	Number of cargoes not damaged, or damage unknown.
July	32	$779,000	2	21	$208,877	4	30	$98,388	....	4	5	$2,547	....	20
August	57	994,750	8	52	421,652	8	54	199,496	....	11	17	101,72[illegible]	....	43
September	130	2,137,200	1	96	657,236	4	123	299,919	....	6	31	85,5[illegible]	....	69
October	114	1,941,850	2	87	725,805	6	109	304,637	....	7	30	229,11[illegible]	....	63
November	85	1,507,200	2	66	596,299	1	81	293,078	....	6	36	148,437	....	31
December	7	166,550	....	7	126,480	....	7	1,800	....	....	3	52[illegible]	....	4
January	3	10,000	....	....	.....	....	3	1,525	....	....	....	.....	....	....
February	2	61,000	....	....	.....	....	2	2,150	....	....	....	.....	....	....
March	4	22,000	....	3	4,520	....	4	1,500	....	....	2	48	....	1
April	10	141,800	....	5	21,457	....	9	6,485	....	1	....	.....	....	5
May	28	414,200	4	20	212,250	4	28	10,268	....	4	3	2[illegible]	....	21
June	19	324,750	5	12	121,712	5	18	18,587	....	6	2	30,25	....	15
Total	491	8,500,300	24	369	3,156,288	32	468	1,237,833	....	*47	129	598,72[illegible]	....	272

* In this column are included the casualties in which no damage was sustained by the vessels, for the number of which see appropriate column in table 25.

TABLE 25.—*Abstract of returns of disasters to vessels on the great lakes during the year ending June 30, 1876, showing the number of vessels totally lost, the number damaged, aggregate tonnage of vessels totally lost, number of passengers and crew, and number of lives lost.*

Month.	Number of disasters resulting in total loss to vessels.	Number of disasters resulting in partial damage to vessels.	Whether total or partial loss unknown.	Number of casualties resulting in no damage to vessels.	Total.	Total tons burden of vessels totally lost.	Total number of crew, including master, &c.	Total number of passengers.	Total number of lives lost.
July	3	27	3	1	34	294.39	360	336	.....
August	7	47	6	5	65	1,831.20	492	12	11
September	15	108	1	7	131	5,557.66	1,075	45	39
October	10	99	2	5	116	1,523.48	979	75	12
November	14	67	2	4	87	4,041.03	718	35	19
December	1	6	.....	.....	7	12.29	59	.....	4
January	.....	3	.....	.....	3	.....	11	.....	.....
February	.....	2	.....	.....	2	.....	93	10	.....
March	1	3	.....	.....	4	31.49	26	.....	.....
April	1	8	.....	1	10	126.22	91	1	.....
May	.....	28	4	.....	32	.....	213	11	2
June	.....	18	5	1	24	.....	154	1	.....
Total	52	416	23	24	515	13,417.76	4,191	532	87

.E 26.—*Abstract of returns of disasters to vessels on the great lakes during the year end- June 30, 1876, showing the number of vessels and cargoes insured and uninsured, and amount of insurance, where known.*

Month.	Number of vessels and cargoes reported to be insured, and amount of insurance.					Number of vessels and cargoes reported as not insured.		Number of vessels and cargoes, whether insured or not, unknown.		Vessels in ballast.
	Vessels.		Cargoes.		Total amount of insurance.					
	No.	Amount.	No.	Amount.		Vessels.	Cargoes.	Vessels	Cargoes.	
.....	16	$365,600	6	$162,200	$427,800	16	14	2	5	9
st	33	441,700	18	247,090	688,790	25	28	7	14	5
mber.....	66	867,800	36	359,916	1,227,716	63	49	2	15	31
er	66	988,600	39	561,344	1,549,944	48	38	2	16	23
nber	57	651,000	35	472,900	1,123,900	28	22	2	10	20
nber.....	2	36,000	3	87,600	123,600	5	3	.....	1	....
ry	...	.....	...	.....	.....	3	.....	.....	.....	3
ary	...	.....	..	.....	.....	2	.....	.....	.....	2
.....	1	12,000	...	.....	12,000	3	3	.....	.....	1
.....	3	10,500	3	17,000	27,500	7	1	.....	1	5
.....	19	202,266	9	132,200	334,466	8	6	5	9	8
.....	11	111,000	8	115,467	226,467	8	4	5	5	7
otal	274	3,586,466	157	2,155,717	5,742,183	216	168	25	76	114

.E 27.—*Abstract of returns of disasters to vessels on the great lakes during the year end- June 30, 1876, showing the number of vessels and distinguishing the nature of each uality.*

Month.	Foundered.	Stranded.	Collided.	Capsized.	Fire.	Lost sails, cables, anchors, &c.	Dismasted.	Sprung a leak.	Water-logged.	Miscellaneous.	Never heard from.	Total.
.....	3	4	16	1	.....	2	.....	.....	1	7	.....	34
st	2	12	28	.....	1	9	1	1	3	8	.....	65
mber	4	27	30	.....	3	43	4	6	2	12	.....	131
er	4	43	22	.....	1	27	3	2	.....	14	.....	116
nber.....	2	31	22	.....	6	15	1	.....	2	7	1	87
nber	.....	3	2	.....	.....	.....	.....	.....	1	1	.....	7
ry.....	1	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	3
ary.....	.....	1	.....	.....	.....	.....	.....	.....	.....	1	.....	2
.....	.....	1	.....	.....	.....	1	.....	1	.....	1	.....	4
.....	1	4	4	.....	.....	1	.....	.....	.....	.....	.....	10
.....	1	2	22	.....	.....	4	.....	.....	.....	3	.....	32
....	.....	4	14	.....	3	1	1	.....	.....	1	.....	24
Total	18	132	162	1	14	103	10	10	9	55	1	515

TABLE 28.—*Abstract of returns of disasters (excluding collisions) to vessels on the great lakes during the year ending June 30, 1876, showing the number of vessels, and distinguishing the cause of each disaster.*

Class and cause of disaster.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
CLASS 1.—*Arising from stress of weather:*													
Foundered	...	1	4	2	1	...	1	...	...	1	...	...	10
Stranded	1	5	16	26	25	3	...	...	1	1	...	...	78
Sprung a leak	...	1	7	2	...	...	...	...	1	...	...	...	11
Damaged rigging, hull, &c	2	10	45	26	12	...	...	...	1	1	4	...	101
Parted moorings	...	...	...	1	...	...	...	...	...	...	...	...	1
Water-logged	...	3	2	...	2	...	...	...	...	...	...	...	7
Struck by lightning	...	1	...	...	...	...	...	...	...	...	...	...	1
Struck piers, sunken wrecks, &c	...	...	2	4	1	...	...	1	...	...	1	...	9
Cargo damaged	...	1	4	...	1	...	...	...	...	...	...	...	6
Total	3	22	80	61	42	3	1	1	3	3	5	...	224
CLASS 2.—*Arising from carelessness, ignorance, &c.:*													
Error in judgment	...	...	3	1	1	...	...	...	...	...	...	...	5
Error of pilot	1	...	...	...	...	...	...	...	...	...	...	...	1
Negligence, carelessness, &c	...	...	...	1	...	...	...	...	...	1	...	...	2
Ignorance	1	...	...	...	...	...	...	...	...	...	...	...	1
Fault of tug towing	...	2	3	5	...	...	...	...	...	...	1	1	12
Error in chart	...	...	...	1	...	...	...	...	...	...	...	...	1
Total	2	2	6	8	1	...	...	...	...	1	1	1	22
CLASS 3.—*Arising from defects in vessels or equipments:*													
Defect in materials	2	...	1	1	2	...	...	...	...	...	...	...	6
Failed to mind helm	...	...	...	1	...	...	...	...	...	...	...	...	1
Total	2	...	1	2	2	...	...	...	...	...	...	...	7
CLASS 4.—*Arising from other causes:*													
Dragged anchor	...	1	...	...	2	...	...	...	...	...	...	...	3
Explosion of boiler	...	...	...	1	...	...	...	...	...	...	...	...	1
Fire	...	...	3	1	6	...	...	...	...	...	...	3	13
Thick and foggy weather	1	2	...	2	...	...	...	...	...	...	2	4	11
Parted chains	...	...	1	1	...	...	...	...	...	...	...	...	2
Heavy sea	...	1	...	2	1	...	...	...	...	...	...	...	4
Adverse currents	...	...	...	2	2	...	...	...	...	...	2	...	6
Sprung a leak	4	1	...	...	2	...	...	...	...	...	...	...	7
Absence of proper lights	...	1	2	2	...	...	...	...	...	...	...	...	5
Mistake in lights	...	...	...	1	...	...	...	...	...	...	...	...	1
Capsized	...	...	...	1	...	...	...	...	...	...	...	...	1
Machinery disabled	3	...	...	...	...	...	...	...	...	...	...	...	3
Struck pier, bridge, wreck, &c	...	1	...	1	...	...	...	...	...	...	...	1	3
Misplaced buoy	...	...	...	1	...	...	...	...	...	...	...	...	1
Darkness	...	...	...	1	...	...	...	...	...	...	...	...	1
Accidental	...	1	...	...	...	...	...	...	...	...	...	...	1
Ice	...	...	...	...	2	1	...	...	1	2	...	...	6
Never heard from	...	...	...	...	1	...	...	...	...	...	...	...	1
Miscellaneous	1	3	5	4	3	1	...	1	...	...	...	1	19
Total	9	11	11	20	19	2	...	1	1	2	4	9	89
Unknown	2	2	3	3	1	...	...	...	...	...	...	...	11
Aggregate	18	37	101	94	65	5	1	2	4	6	10	10	353

: 29.—*Abstract of returns of disasters to vessels on the great lakes during the year ng June 30, 1876, showing the number of vessels collided, and distinguishing the cause of disaster.*

Month.	Stress of weather.	Thick and foggy weather.	Absence of proper lights.	Drifting.	Accidental.	Carelessness.	Bad management.	Fault of other vessel.	Error in steering.	Narrow channel.	Darkness.	Parted tow-lines or cables.	Unknown.	Total.
.....	....	4	.....	...	....	1	2	1	....	....	....	1	7	16
.....	2	3	1	....	1	1	3	6	....	2	....	.....	9	28
ber	2	.....	1	1	2	5	5	7	....	....	1	.....	6	30
r	....	.....	1	....	5	3	2	5	1	....	....	1	4	22
ber	2	1	4	....	....	5	2	3	....	....	....	.....	5	22
ber	2	.....	.....	....	....	....	....	.....	....	....	....	.....	.....	2
y	2	.....	.....	....	....	....	....	.....	....	....	....	.....	.....	2
ry	....	.....	.....	....	....	....	....	.....	....	....	....	.....	.....	.....
.....	....	.....	.....	....	....	....	....	.....	....	....	....	.....	.....	.....
.....	....	.....	.....	1	1	....	....	1	....	....	....	.....	1	4
.....	3	6	.....	....	....	....	1	5	....	....	....	.....	7	22
.....	....	6	.....	....	4	....	1	1	....	....	....	.....	2	14
Total	13	20	7	2	13	15	16	29	1	2	1	2	41	162

: 30.—*Abstract of returns of disasters to vessels on the great lakes during the year ng June 30, 1876, showing the number of vessels, and distinguishing their description.*

ption of vessels.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
.....	2	1	8	2	4	.....	.....	.....	.....	.....	1	1	19
.....	2	3	7	8	5	.....	.....	.....	.....	1	1	1	28
.....	.....	.....	3	1	1	.....	.....	.....	.....	.....	.....	.....	5
oats	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2
ers	17	47	95	83	65	6	3	1	2	7	25	14	365
.....	3	.....	1	2	1	.....	.....	.....	1	1	.....	.....	9
chooners	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2
er-barge	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
rs	9	8	16	20	10	1	.....	1	1	1	4	8	79
barges	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	2
.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
en	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	2
l	34	65	131	116	87	7	3	2	4	10	32	24	515

TABLE 31.—*Abstract of returns of disasters to vessels on the great lakes during the year ending June 30, 1876, showing the tonnage and distinguishing the number of those totally lost and those partially damaged.*

Burden of vessels.	July.		August.		September.		October.		November.		December.		January.		February.		March.		April.		May.		June.		Total.		Aggregate.
	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	
Not exceeding 50 tons	1	....	....	3	.....	7	3	11	.....	3	1	1	.....	1	.....	1	1	....	....	1	..	2	....	3	6	33	39
Over 50 to 100 tons	1	5	3	5	2	9	2	6	.....	9	.....	1	.....	2	.....	.....	....	1	....	....	..	1	..	2	8	41	49
Over 100 to 200 tons	1	5	1	12	2	24	1	13	6	10	.....	.....	.....	.....	.....	.....	....	2	1	3	..	9	....	1	12	79	91
Over 200 to 300 tons	....	4	1	11	2	34	3	26	2	14	.....	1	.....	.....	.....	.....	....	..	....	1	..	5	....	3	8	97	105
Over 300 to 400 tons	....	4	....	13	4	19	1	23	5	17	.....	.....	.....	.....	.....	.....	....	..	....	1	..	8	....	1	10	86	96
Over 400 to 500 tons	....	4	1	1	2	7	.....	6	.....	4	.....	.....	.....	.....	.....	.....	....	..	....	..	..	1	..	5	3	28	31
Over 500 to 600 tons	....	2	....	....	1	3	.....	3	.....	5	.....	1	.....	.....	.....	.....	....	..	....	1	..	1	..	1	1	17	18
Over 600 to 700 tons	....	..	....	3	.....	5	.....	8	.....	4	.....	.....	.....	.....	.....	.....	....	..	....	..	..	2	....	1	.....	23	23
Over 700 to 800 tons	....	..	1	1	1	.....	.....	4	1	2	.....	.....	.....	.....	.....	1	....	..	....	1	..	1	....	2	3	12	15
Over 800 to 900 tons	....	....	....	1	1	1	.....	2	.....	1	.....	1	.....	.....	.....	.....	....	..	....	..	..	..	....	1	1	7	8
Over 900 to 1,000 tons	....	1	....	....	.....	2	.....	1	.....	....	.....	.....	.....	.....	.....	.....	....	..	....	..	..	..	....	....	....	4	4
Over 1,000 to 1,100 tons	....	1	....	2	.....	1	.....	1	.....	2	.....	1	.....	.....	.....	.....	....	..	....	..	..	..	....	....	....	8	8
Over 1,100 to 1,200 tons	....	1	....	....	.....	1	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	....	..	....	1	..	..	....	....	....	4	4
Over 1,200 to 1,300 tons	....	1	....	....	.....	1	.....	....	.....	....	.....	.....	.....	.....	.....	.....	....	..	....	..	..	....	..	....	....	2	2
Over 1,300 to 1,400 tons	....	....	....	....	.....	2	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	....	..	....	..	..	....	....	....	....	3	3
Over 1,400 tons	....	1	....	....	.....	.....	.....	....	.....	....	.....	.....	.....	.....	.....	.....	....	..	....	..	..	1	....	....	....	2	2
Unknown	....	2	....	6	.....	.....	.....	1	.....	1	.....	.....	.....	.....	.....	.....	....	..	....	..	..	3	....	4	....	17	17
	3	31	7	58	15	116	10	106	14	73	1	6	....	3	.....	2	1	3	1	9	..	32	....	24	52	463	515
Total	34		65		131		116		87		7		3		2		4		10		32		24		515		

NOTE.—In the columns of "partial loss" in this table are included the casualties in which no damage was sustained by the vessels, for the number of which see appropriate column in Table 25.

TABLE 32.—*Abstract of returns of disasters to vessels on the great lakes during the year ending June 30, 1876, showing the number of vessels and distinguishing age.*

Age.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Not exceeding 3 years	3	12	26	21	23	3	....	1	....	2	7	4	102
Over 3 and not exceeding 7 years	5	12	21	22	18	2	....	1	1	....	8	4	94
Over 7 and not exceeding 10 years	14	13	25	28	13	....	1	....	1	4	7	6	112
Over 10 and not exceeding 14 years	4	5	23	19	17	1	1	....	2	....	3	3	78
Over 14 and not exceeding 20 years	2	6	18	12	8	....	....	....	....	1	1	2	50
Over 20 and not exceeding 25 years	2	6	7	5	1	....	1	....	....	2	2	....	26
Over 25 and not exceeding 30 years	1	4	4	6	4	1	....	....	....	....	....	....	20
Over 30 and not exceeding 35 years	....	....	....	....	....	....	....	....	....	....	....	....	....
Over 35 and not exceeding 40 years	....	....	....	....	....	....	....	....	....	....	....	....	....
Over 40 and not exceeding 45 years	....	....	....	....	....	....	....	....	....	....	....	....	....
Over 45 and not exceeding 50 years	....	....	....	....	....	....	....	....	....	....	....	....	....
Unknown	3	7	7	3	3	....	....	....	....	1	4	5	33
Total	34	65	131	116	87	7	3	2	4	10	32	24	515

TABLE 33.—*Abstract of returns of disasters to vessels on the great lakes during the year ending June 30, 1876, showing the number of vessels and distinguishing their cargoes.*

Cargoes.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Ballast	9	5	31	23	20	....	3	2	1	5	8	7	114
Bark	1	2	....	....	....	....	....	....	....	....	....	....	3
Brimstone	....	....	....	....	1	....	....	....	....	....	....	....	1
Coal	5	11	22	24	18	1	....	....	....	....	4	3	88
Corn, flour, hides, &c	....	....	....	1	....	....	....	....	....	....	....	....	1
Flour	....	....	....	....	1	....	....	....	....	....	....	....	1
Fish	....	....	....	1	....	....	....	....	....	....	....	....	1
Grindstones	....	1	....	....	....	....	....	....	....	....	....	....	1
Grain	3	9	14	14	17	3	....	....	....	1	6	3	70
Hay	1	....	....	1	1	....	....	....	....	....	....	....	3
Ice	....	....	....	....	....	....	....	....	....	....	1	....	1
Iron ore	1	3	9	3	2	....	....	....	....	....	....	2	20
Lumber	3	16	34	26	15	....	....	....	1	2	8	4	109
Merchandise	5	1	2	6	2	1	....	....	....	....	....	....	17
Pig-iron	....	2	1	2	1	....	....	....	....	....	....	....	6
Railroad-ties	....	....	1	....	....	....	....	....	....	....	....	....	1
Stone, sand, and building-materials	3	1	5	7	3	1	....	....	2	1	....	....	23
Stone and sugar	....	1	....	....	....	....	....	....	....	....	....	....	1
Salt	....	....	1	3	2	....	....	....	....	1	1	....	8
Staves	....	....	1	1	1	....	....	....	....	....	....	....	3
Supplies	....	....	....	1	2	....	....	....	....	....	....	....	3
Wood	1	6	9	1	....	1	....	....	....	....	....	....	18
Unknown	2	7	1	2	1	....	....	....	....	....	4	5	22
Total	34	65	131	116	87	7	3	2	4	10	32	24	515

TABLE 34.—*Abstract of returns of disasters to vessels on the great lakes during the year ending June 30, 1876, showing the number of foreign vessels and distinguishing their description.*

Nationality and rig.	July.		August.		September.		October.		November.		December.		January.		February.		March.		April.		May.		June.		Total.
	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	
British schooners	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	1	3	...	1	1	6
British barks	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Total	...	...	...	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	1	3	...	1	1	7
Aggregate							2		1										1		3		1		8

TABLE 35.—*Abstract of returns of disasters to vessels on the great lakes during the year ending June 30, 1876, showing the number of vessels and distinguishing the lakes and adjacent rivers on which they occurred.*

Locality.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Lake Superior	3	4	1	2	2	1	.....	.....	.....	.....	1	.....	14
Lake Michigan	16	42	79	62	41	2	2	1	3	3	17	14	282
Lake Huron	3	4	18	14	14	.....	.....	.....	.....	1	3	1	58
Lake Saint Clair	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	.....	2
Lake Erie	7	11	14	23	14	.....	1	.....	1	2	1	2	76
Lake Ontario	.....	.....	7	3	11	.....	.....	.....	.....	2	5	1	29
Lake Champlain	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Straits of Mackinaw	.....	2	.....	4	1	3	.....	.....	.....	.....	3	.....	13
Saint Mary's River	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	2	3
Saint Clair River	2	.....	6	2	1	.....	.....	.....	.....	.....	.....	.....	11
Detroit River	2	.....	5	6	1	.....	.....	1	.....	.....	.....	2	17
Welland Canal	.....	2	.....	.....	2	1	.....	.....	.....	.....	2	2	9
Total	31	65	131	116	87	7	3	2	4	10	32	21	555

TABLE 36.—*Summary—Great lakes.*

Nature of casualties.	Number of vessels.	Total number of tons.	Laden.	Ballast.	Unknown whether laden or not.	Total loss.	Partial and unknown loss.	Number of passengers.	Number of crew.	Total on board.	Total number of lives lost.
Foundering	18	7,619.83	15	3	.....	11	7	15	126	141	55
Strandings	132	43,956.51	100	32	.....	26	106	104	1,123	1,229	6
Vessels collided	162	54,497.35	101	39	22	2	160	133	1,286	1,419	13
Other causes	203	53,940.93	163	40	.....	13	190	280	1,654	1,934	13
Total	515	160,014.62	379	114	22	52	*463	532	4,191	4,723	87

* In this column are included the casualties in which no damage was sustained by the vessels, for the number of which see appropriate column in Table 25.

RIVERS.

TABLE 37.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1876, showing the number and value of vessels and cargoes, and amount of loss to same, where known.*

Month.	Total value of vessels.		Number of vessels value unknown.	Total value of cargoes.		Number of cargoes value unknown.	Loss to vessels.		Number of vessels totally lost, amount unknown.	Number of vessels damaged, amount unknown.	Loss to cargoes.		Number of cargoes totally lost, amount unknown.	Number of cargoes not damaged, or damage unknown.
	Number of vessels.	Amount.		Number of cargoes.	Amount.		Number of vessels.	Amount.			Number of cargoes.	Amount.		
July	7	$89,000	....	2	$1,800	1	7	$15,300	.....	.....	2	$10,250	.....	1
August	2	18,000	....	1	75	....	2	18,000	.....	.....	1	75	.....	.....
September	9	283,000	1	5	221,530	1	7	38,250	.....	3	2	42,000	.....	4
October	12	248,500	2	6	52,000	4	12	30,050	.....	2	2	3,075	.....	8
November	5	73,000	....	3	21,210	....	5	10,250	.....	.....	2	3,850	.....	1
December	8	142,500	....	5	163,000	....	8	112,200	.....	.....	5	122,300	.....	.....
January	12	417,500	....	8	236,000	1	10	43,435	.....	2	4	48,500	.....	5
February	19	304,400	3	13	609,600	4	18	226,195	.....	4	10	473,250	.....	7
March	8	190,350	....	6	182,500	....	8	84,900	.....	.....	4	18,590	.....	2
April	9	93,100	....	5	58,565	....	9	37,650	.....	.....	4	6,065	.....	1
May	5	89,000	....	3	21,300	....	4	57,600	.....	1	1	10,000	.....	2
June	8	274,500	....	6	113,800	....	7	239,600	.....	1	4	99,000	.....	2
Total	104	2,222,850	6	63	1,681,380	11	97	913,430	.....	*13	41	836,955	.....	33

* In this column are included the casualties in which no damage was sustained by the vessels, for the number of which see appropriate column in Table 38.

TABLE 38.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1876, showing the number of vessels totally lost, the number damaged, aggregate tonnage of vessels totally lost, the number of passengers and crew, and number of lives lost.*

Month.	Number of disasters resulting in total loss to vessels.	Number of disasters resulting in partial loss to vessels.	Whether total or partial loss unknown.	Number of casualties resulting in no damage to vessels.	Total.	Total tons burden of vessels totally lost.	Total number of crew, including master, &c.	Total number of passengers.	Total number of lives lost.
July	2	5	.....	.....	7	167.74	57	180	.....
August	2	.....	.....	.....	2	150.70	16	2	.....
September	3	4	1	2	10	1,870.08	191	163	.....
October	1	11	1	1	14	148.61	212	165	1
November	.....	5	.....	.....	5	.....	75	21	.....
December	4	4	.....	.....	8	2,177.48	176	67	14
January	4	6	.....	2	12	586.25	123	24	.....
February	8	10	2	2	22	4,918.95	458	225	1
March	.....	8	.....	.....	8	.....	161	24	.....
April	4	5	.....	.....	9	1,019.11	190	73	14
May	3	1	.....	1	5	745.27	189	37	18
June	6	1	.....	1	8	2,207.02	160	78	9
Total	37	60	4	9	110	13,991.21	2,008	1,059	57

TABLE 39.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1876, showing the number of vessels and cargoes insured and uninsured, and the amount of insurance, where known.*

Month.	Number of vessels and cargoes reported to be insured and amount of insurance.					Number of vessels and cargoes reported as not insured.		Number of vessels and cargoes, whether insured or not, unknown.		
	Vessels.		Cargoes.		Total amount of insurance.	Vessels.	Cargoes.	Vessels.	Cargoes.	Vessels in ballast.
	Number.	Amount.	Number.	Amount.						
July	2	$52,000	1	$1,000	$53,000	4	1	1	1	4
August	2	8,000	.....	.....	8,000	.....	1	.....	.....	1
September	3	125,000	1	190,000	315,000	6	3	1	2	4
October	7	101,000	1	35,000	136,000	6	7	1	2	4
November	2	5,000	1	2,000	7,000	2	2	1	.....	2
December	3	23,000	4	160,850	183,850	4	.....	1	1	3
January	6	181,000	6	187,000	368,000	5	1	1	2	3
February	5	91,500	7	633,500	725,000	16	7	1	3	5
March	4	85,000	3	163,000	248,000	4	2	.....	1	2
April	2	26,000	2	11,500	37,500	7	2	.....	1	4
May	3	47,000	1	7,000	54,000	2	.....	.....	2	2
June	3	57,000	6	103,100	160,100	5	.....	.....	.....	2
Total	42	801,500	33	1,493,950	2,295,450	61	26	7	15	36

TABLE 40.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1876, showing the number of vessels, and distinguishing the nature of each casualty.*

Month.	Foundered.	Stranded.	Collided.	Snagged.	Fire.	Capsized.	Miscellaneous.	Total.
July	.....	2	.....	.....	1	1	3	7
August	1	.....	.....	.....	1	.....	.....	2
September	1	2	4	2	1	.....	.....	10
October	.....	1	8	2	1	.....	2	14
November	.....	2	.....	.....	2	.....	1	5
December	.....	1	.....	2	2	.....	3	8
January	1	2	2	3	.....	.....	4	12
February	.....	6	9	1	4	.....	2	22
March	.....	2	.....	1	1	.....	4	8
April	.....	2	.....	1	.....	.....	6	9
May	.....	.....	2	.....	2	.....	1	5
June	.....	.....	2	.....	3	.....	3	8
Total	3	20	27	12	18	1	29	110

TABLE 41.—*Abstract of returns of disasters (excluding collisions) to vessels on the rivers of the United States during the year ending June 30, 1876, showing the number of vessels and distinguishing the cause of each casualty.*

Class and cause of disaster.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
CLASS 1.—*Arising from stress of weather:*													
Stranded	...	...	...	1	1	...	...	5	...	...	...	...	7
Capsized	1	...	...	...	...	...	...	...	...	...	...	...	1
Struck by lightning	...	...	...	...	...	...	...	...	1	...	...	...	1
Miscellaneous	...	...	...	...	...	...	...	...	1	...	...	...	1
Total	1	...	...	1	1	...	...	5	2	...	...	...	10
CLASS 4.—*Arising from other causes:*													
Thick and foggy weather	...	...	...	...	1	...	1	1	...	...	...	...	3
Low tide	...	...	...	...	...	...	...	...	1	...	...	...	1
Adverse currents	...	...	...	...	...	...	...	...	1	1	...	...	2
Absence of proper lights	...	...	...	...	...	...	...	...	1	...	...	...	1
Parted cables	...	...	...	...	...	...	...	...	...	1	...	...	1
Sprung a leak	...	1	...	...	...	...	1	...	...	...	...	...	2
Snagged	...	...	2	2	...	2	3	1	1	1	...	...	12
Fire	1	1	1	1	2	2	...	4	1	...	2	3	18
Ice	...	...	...	...	...	2	3	...	...	...	...	...	5
Boiler exploded	...	...	...	...	...	1	...	1	...	...	...	1	3
Struck sunken wreck	...	...	...	...	...	...	1	1	...	...	...	1	3
Darkness	...	...	...	...	...	...	...	...	...	2	...	...	2
Machinery broke	...	...	...	1	...	...	...	...	...	...	...	...	1
Unavoidable	1	...	...	...	...	...	...	...	1	1	...	...	3
Accidental	1	...	...	...	...	1	...	...	...	...	...	...	2
Miscellaneous	3	...	1	1	1	...	1	...	...	1	1	1	10
Total	6	2	4	5	4	8	10	8	6	7	3	6	69
Unknown	...	...	2	...	...	...	...	...	...	2	...	...	4
Aggregate	7	2	6	6	5	8	10	13	8	9	3	6	83

NOTE.—Class 2 includes disasters arising from carelessness, inattention, ignorance, &c.; class 3, from defects in vessels or equipments. No casualties are reported in these two classes.

TABLE 42.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1876, showing the number of vessels collided and distinguishing the cause of each collision.*

Month.	Stress of weather.	Error of pilot.	Miscalculation.	Thick and foggy weather.	Absence of proper lights.	Ice.	Accident.	Bad management.	Unknown.	Total.
July	...	...	...	...	...	...	...	...	...	...
August	...	...	...	...	...	...	...	...	...	...
September	2	1	1	...	...	...	...	...	...	4
October	...	...	...	4	1	...	...	...	3	8
November	...	...	...	...	...	...	...	...	...	...
December	...	...	...	...	...	...	...	...	...	...
January	...	...	...	...	...	2	...	...	...	2
February	3	...	...	...	...	...	2	1	3	9
March	...	...	...	...	...	...	...	...	...	...
April	...	...	...	...	...	...	...	...	...	...
May	...	...	...	...	1	...	...	...	1	2
June	...	...	...	...	...	...	...	...	2	2
Total	5	1	1	4	2	2	2	1	9	27

TABLE 43. — *Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1876, showing the number of vessels and distinguishing their description.*

Description of vessels.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Barges	....	....	....	1	....	....	1	....	....	1	....	....	3
Brigs	....	....	1	....	....	....	....	....	....	....	....	....	1
Canal-boats	1	....	....	....	....	....	1	....	....	....	....	....	2
Flat-boats	....	....	....	1	....	....	....	....	....	....	....	....	1
Schooners	2	....	1	2	1	1	4	8	2	1	....	1	23
Ships	....	....	....	....	....	....	....	1	1	....	....	....	2
Sloops	....	....	....	....	....	....	....	....	1	....	....	....	1
Steamers	4	2	7	8	4	7	6	12	4	6	5	7	72
Steam-scows	....	....	....	....	....	....	....	....	....	1	....	....	1
Steam-yachts	....	....	....	1	....	....	....	....	....	....	....	....	1
Unknown	....	....	1	1	....	....	....	1	....	....	....	....	3
Total	7	2	10	14	5	8	12	22	8	9	5	8	110

TABLE 44.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1876, showing the tonnage and distinguishing the number of those totally lost and those partially damaged.*

Burden of vessels.	July.		August.		September.		October.		November.		December.		January.		February.		March.		April.		May.		June.		Total.		Aggregate.
	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	
Not exceeding 50 tons	..	2	1	..	..	..	..	3	..	1	..	1	1	2	2	8	..	3	1	1	..	1	..	6	21	27	
Over 50 to 100 tons	1	..	..	..	..	1	..	1	..	..	..	2	1	..	1	1	..	1	..	2	1	..	..	4	6	10	
Over 100 to 200 tons	1	1	1	..	2	2	1	1	..	..	..	..	..	1	1	..	..	..	1	2	1	..	1	1	9	8	17
Over 200 to 300 tons	..	..	..	..	..	1	..	3	..	1	..	..	..	2	2	..	..	..	1	1	..	1	..	4	8	12	
Over 300 to 400 tons	..	..	..	..	..	..	..	..	2	1	1	1	1	2	..	1	..	..	..	..	..	1	..	3	5	8	
Over 400 to 500 tons	..	1	..	..	..	..	..	..	1	1	..	..	..	..	1	..	..	..	..	..	1	1	..	3	3	6	
Over 500 to 600 tons	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..	1	..	1	..	..	2	2	4	
Over 600 to 700 tons	..	..	..	..	..	..	..	1	..	1	..	..	..	..	..	..	..	1	..	..	..	..	..	1	2	3	
Over 700 to 800 tons	..	..	..	..	..	1	..	1	..	1	..	..	..	..	..	1	..	1	..	..	..	..	..	1	4	5	
Over 800 to 900 tons	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	
Over 900 to 1,000 tons	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1	1	..	1	3	4	
Over 1,000 to 1,100 tons	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	2	2	
Over 1,100 to 1,200 tons	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	1	
Over 1,200 to 1,300 tons	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	1	
Over 1,300 to 1,400 tons	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	
Over 1,400 tons	..	..	..	..	1	1	..	..	..	..	..	..	1	1	1	..	..	..	..	..	..	..	..	2	3	5	
Unknown	..	..	..	..	..	1	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	3	
Total	2	5	2	..	3	7	1	13	..	5	4	4	4	8	8	14	..	8	4	5	3	2	6	2	37	73	110
Aggregate	7		2		10		14		5		8		12		22		8		9		5		8		110		

NOTE.—In the columns of "partial loss" in this table are included the casualties in which no damage was sustained by the vessels, for the number of which see appropriate column in Table 38.

TABLE 45.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1876, showing the number of vessels and distinguishing age.*

Age.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Not exceeding 3 years	....	1	2	8	1	....	3	2	....	....	....	9	19
Over 3 and not exceeding 7 years	3	1	1	1	3	3	4	8	2	4	1	2	33
Over 7 and not exceeding 10 years	1	....	1	1	....	4	1	1	2	2	2	....	15
Over 10 and not exceeding 14 years	1	....	4	1	1	1	1	2	....	1	2	2	16
Over 14 and not exceeding 20 years	....	....	1	....	....	....	....	3	....	1	....	1	6
Over 20 and not exceeding 25 years	....	....	....	1	....	....	....	....	1	....	....	....	2
Over 25 and not exceeding 30 years	....	....	....	....	....	....	1	....	....	....	....	1	2
Over 30 and not exceeding 35 years	....	....	....	....	....	....	....	2	....	....	....	....	2
Over 35 and not exceeding 40 years	....	....	....	....	....	....	....	....	....	....	....	....	0
Over 40 and not exceeding 45 years	....	....	....	....	....	....	....	....	1	....	....	....	1
Over 45 and not exceeding 50 years	....	....	....	....	....	....	....	....	....	....	....	....	0
Unknown	2	....	1	2	....	....	2	4	2	1	....	....	14
Total	7	2	10	14	5	8	12	22	8	9	5	8	110

TABLE 46.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1876, showing the number of vessels and distinguishing their cargoes.*

Cargoes.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Ballast	4	1	4	4	2	3	3	5	2	4	2	2	36
Bacon and whisky	1	....	1	....	....	....	....	....	....	....	....	....	2
Brick, salt, &c	....	....	1	....	....	....	....	....	....	....	....	....	1
Barley, malt, &c	....	....	....	....	....	....	1	....	....	....	....	....	1
Coal	1	1	1	....	....	1	....	....	1	....	....	1	6
Cotton and grain	....	....	....	....	....	....	....	....	1	....	....	....	1
Cotton and cotton-seed	....	....	....	2	....	....	1	4	1	....	....	....	8
Cotton and hides	....	....	....	....	....	....	....	1	....	....	....	....	1
Corn	....	....	....	....	....	....	....	....	....	1	....	....	1
Grain	....	....	....	....	....	....	....	1	....	....	1	1	3
Grain and flour	....	....	....	....	....	....	....	....	1	....	....	....	1
Grain and hay	....	....	....	....	....	....	....	....	....	1	....	....	1
Grain, stock, &c	....	....	....	....	....	....	....	....	....	....	1	....	1
Hay	....	....	....	....	....	....	1	....	....	....	....	....	1
Lumber	....	....	....	1	....	....	1	....	....	....	....	....	2
Lumber, salt, &c	....	....	....	....	1	....	....	....	....	....	....	....	1
Merchandise	....	....	1	3	2	2	2	....	2	1	1	1	15
Oysters	....	....	....	....	....	....	1	6	....	1	....	....	8
Phosphates	....	....	....	....	....	....	1	....	....	....	....	....	1
Produce and furniture	....	....	....	....	....	1	....	....	....	....	....	....	1
Sugar	....	....	....	....	....	....	....	....	....	....	....	1	1
Sugar and cotton	....	....	....	....	....	1	....	....	....	....	....	....	1
Sugar, hides, &c	....	....	....	....	....	....	....	....	....	....	....	1	1
Sugar and salt	....	....	....	....	....	....	1	....	....	....	....	....	1
Sugar and molasses	....	....	....	....	....	....	....	3	....	....	....	....	3
Tobacco	....	....	....	1	....	....	....	....	....	....	....	....	1
Tobacco and iron	....	....	....	....	....	....	....	....	....	....	....	1	1
Tobacco, apples, &c	....	....	1	....	....	....	....	....	....	....	....	....	1
Wood	....	....	....	1	....	....	....	....	....	1	....	....	2
Wood and tobacco	1	....	....	....	....	....	....	....	....	....	....	....	1
Unknown	....	....	1	2	....	....	....	2	....	....	....	....	5
Total	7	2	10	14	5	8	12	22	8	9	5	8	110

TABLE 47.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1876, showing the number of foreign vessels, and distinguishing their description.*

Nationality and rig.	July.		August.		September.		October.		November.		December.		January.		February.		March.		April.		May.		June.		Total.
	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	
British ship																1									1
Total																1									1
Aggregate															1									1	

TABLE 48.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1876, distinguishing the rivers on which they occurred.*

Rivers.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Alligator, (Florida)									1				1
Arkansas										1			1
Bayou La Romp, (Louisiana)							1						1
Cape Fear						1	1						2
Chester, (Maryland)				1				1					2
Clinch, (Tennessee)										1			1
Columbia, (Oregon)					1			2					3
Connecticut						1	1		2				4
Delaware							2						2
Elizabeth				1									1
Fall River									1				1
Fort Bayou, (Mississippi)									1				1
Hudson			2	1		2	3					2	10
Housatonic										1			1
Illinois					2								2
James	1												1
Magothy, (Maryland)								4					4
Mississippi	1		4	2	1	2	3	10	2	4	3	4	36
Missouri			1			1			1	1			4
New, (North Carolina)	1												1
North Point Creek, (Maryland)										1			1
Norwalk	1												1
Ohio	1	1	1	3				1			1		8
Patapsco, (Maryland)								2					2
Patuxent, (Maryland)	1												1
Penobscot, (Maine)							1						1
Piscataqua												1	1
Potomac			1	3				1					5
Rock Creek, (Maryland)								1					1
Saint John's, (Florida)											1		1
Saint Lawrence		1		2	1								4
Tennessee			1										1
Tombigbee, (Alabama)				1								1	2
Wabash	1												1
White						1							1
Total	7	2	10	14	5	8	12	22	8	9	5	8	110

TABLE 49.—*Summary—Rivers.*

Nature of casualties.	Number of vessels.	Total number of tons.	Laden.	Ballast.	Unknown whether laden or not.	Total loss.	Partial and unknown loss.	Number of passengers.	Number of crew.	Total on board.	Number of lives lost.
Founderings	3	262.33	2	1	.....	1	2	.....	22	22	.....
Strandings	20	5,559.76	14	6	.....	3	17	120	264	384	.....
Vessels collided	27	11,372.05	18	4	5	6	21	275	446	721	5
Other causes	60	23,209.32	35	25	.....	27	33	664	1,276	1,940	52
Total	110	40,403.46	69	36	5	37	*73	1,059	2,008	3,067	57

* In this column are included the casualties in which no damage was sustained by the vessels, for the number of which see appropriate column in table 38.

AT SEA OR IN FOREIGN WATERS.

TABLE 50.—*Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1876, showing the number and value of vessels and cargoes, and amount of loss to same, where known.*

Months.	Total value of vessels.		Number of vessels value unknown.	Total value of cargoes.		Number of cargoes value unknown.	Loss to vessels.		Number of vessels totally lost, amount unknown.	Number of vessels damaged, amount unknown.	Loss to cargoes.		Number of cargoes totally lost, value unknown.	Number of cargoes not damaged, or damage unknown.
	Number of vessels.	Amount.		Number of cargoes.	Amount.		Number of vessels.	Amount.			Number of cargoes.	Amount.		
July	19	$509,500	....	13	$637,773	4	19	$169,121	....	....	6	$46,674	....	11
August	13	311,000	2	10	200,000	2	15	146,564	....	....	2	8,000	1	9
September	31	571,000	1	19	460,264	11	32	320,750	....	....	13	156,472	5	12
October	26	718,500	1	18	493,040	7	26	206,480	....	1	11	79,821	1	13
November	49	826,900	1	37	1,025,300	8	48	247,567	....	2	13	33,900	1	31
December	45	801,800	4	28	1,082,468	12	46	304,755	....	3	21	189,249	1	18
January	20	574,100	....	14	893,681	3	19	121,064	....	1	6	20,556	1	10
February	31	860,000	....	26	1,175,121	2	30	401,900	....	1	19	445,180	1	8
March	29	412,800	1	22	812,904	4	28	112,650	....	2	12	59,400	....	14
April	19	397,100	....	15	194,400	2	18	188,280	....	1	8	94,650	....	9
May	16	312,000	....	10	121,900	5	16	150,072	....	....	9	62,140	1	5
June	11	276,000	2	9	88,710	2	12	111,015	1	....	5	11,975	....	6
Unknown	4	73,000	....	2	10,500	2	3	1,650	....	1	....	.....	....	4
Total	313	6,643,700	12	223	7,196,061	64	312	2,481,888	1	*12	125	1,208,017	12	150

* In this column are included the casualties in which no damage was sustained by the vessels, for the number of which see appropriate column in Table 51.

TABLE 51.—*Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1876, showing the number of vessels totally lost, the number damaged, aggregate tonnage of vessels totally lost, number of passengers and crew, and number of lives lost.*

Months.	Number of disasters resulting in total loss to vessels.	Number of disasters resulting in partial loss to vessels.	Whether total or partial loss unknown.	Number of casualties resulting in no damage to vessels.	Total.	Total tons burden of vessels totally lost.	Total number of crew, including master, &c.	Total number of passengers.	Total number of lives lost.
July	7	12	.....	.....	19	1,967.79	218	6	.....
August	4	11	.....	.....	15	1,607.21	206	1	.....
September	16	16	.....	.....	32	5,802.18	373	16	56
October	8	18	1	.....	27	2,763.80	362	75	5
November	11	37	1	1	50	3,346.45	560	39	19
December	17	29	.....	3	49	5,373.29	547	6	30
January	6	13	1	.....	20	1,315.21	239	8	5
February	16	14	.....	1	31	7,005.67	366	34	10
March	8	20	1	1	30	2,307.99	269	1	15
April	6	12	.....	1	19	2,774.83	237	1	36
May	11	5	.....	.....	16	4,159.93	181	4	19
June	5	8	.....	.....	13	3,390.02	160	.....	.....
Unknown	.....	3	1	.....	4	.....	26	.....	.....
Total	115	198	5	7	325	41,814.37	3,744	191	214

TABLE 52.—*Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1876, showing the number of vessels and cargoes insured and uninsured, and the amount of insurance, where known.*

Months.	Number of vessels and cargoes reported to be insured and amount of insurance.					Number of vessels and cargoes reported not insured.		Number of vessels and cargoes, whether insured or not, unknown.		Vessels in ballast.
	Vessels.		Cargoes.		Total amount of insurance.	Vessels.	Cargoes.	Vessels.	Cargoes.	
	Number.	Amount.	Number.	Amount.						
July	13	$345,600	6	$282,969	$628,569	4	1	2	10	2
August	11	112,200	8	90,800	203,000	2	.....	2	4	3
September	23	281,725	10	124,460	406,185	9	5	.....	15	3
October	23	403,000	7	389,550	792,550	3	5	1	13	2
November	39	439,650	18	140,805	580,455	7	4	4	23	5
December	23	391,450	14	529,645	921,095	21	7	5	19	9
January	15	273,225	5	479,200	752,425	4	3	1	9	3
February	21	433,900	18	784,296	1,218,196	10	3	.....	7	3
March	18	194,325	12	469,315	663,640	10	3	2	11	4
April	14	182,350	8	32,650	215,000	4	4	1	5	2
May	13	189,000	7	80,304	269,304	3	1	.....	7	1
June	7	117,600	6	41,700	159,300	4	1	2	4	2
Unknown	3	21,000	.....	.....	21,000	1	.....	.....	4	.....
Total	223	3,385,025	119	3,445,694	6,830,719	82	37	20	131	38

TABLE 53.—*Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1876, distinguishing the nature of each casualty.*

Nature of casualties.	July.	August.	September.	October.	November	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
Foundered	1	...	4	2	...	3	1	3	...	1	2	1	...	18
Stranded	5	3	8	6	9	10	6	13	8	2	7	7	1	85
Collided	1	5	2	1	4	6	1	1	2	3	1	2	..	29
Fire	...	2	1	...	1	...	1	1	...	...	2	...	...	8
Capsized	1	...	1	1	1	...	...	...	..	...	...	...	...	4
Loss of rigging, sails, chains, anchor, &c ..	5	2	6	4	18	14	3	2	6	4	....	3	3	70
Dismasted	1	1	4	3	2	...	2	1	4	1	...	...	...	19
Miscellaneous	3	1	...	6	4	3	3	3	7	3	2	...	...	35
Sprung a leak	2	1	3	3	5	7	3	5	1	3	2	...	...	35
Never heard from	...	...	2	...	2	2	...	1	1	2	...	...	...	10
Abandoned	...	...	1	...	2	4	...	...	...	...	...	...	...	7
Water-logged	...	...	...	1	1	...	...	...	...	...	...	...	...	2
Unknown	...	...	...	...	1	...	...	1	1	...	...	...	...	3
Total	19	15	32	27	50	49	20	31	30	19	16	13	4	325

TABLE 54.—*Abstract of returns of disasters (excluding collisions) to American vessels at sea or in foreign waters during the year ending June 30, 1876, showing the number of vessels and distinguishing the cause of each casualty.*

Class and cause of disaster.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
CLASS 1.—*Arising from stress of weather:*														
Foundered	...	...	4	1	...	1	1	3	....	1	1	1	....	13
Stranded	1	1	6	3	2	3	3	7	....	1	4	2	1	34
Sprung a leak	1	...	3	3	4	4	2	4	1	1	1	....	2	26
Capsized	1	...	1	...	...	...	...	...	...	...	...	...	...	2
Water-logged	...	..	...	1	...	...	...	...	...	...	...	...	...	1
Lost boat	...	...	...	...	...	...	...	1	...	...	...	...	...	1
Hull, rudder, sails, &c., damaged	6	2	10	10	13	14	8	3	12	6	1	2	1	88
Lost anchor and chains	...	...	...	...	3	....	1	...	...	...	...	1	...	5
Struck by lightning	1	...	...	...	...	...	...	...	...	1	...	...	...	2
Miscellaneous	...	...	..	3	2	5	....	1	3	1	...	...	...	15
Total	10	3	24	21	24	27	15	19	16	11	7	6	4	187
CLASS 2.—*Arising from carelessness, inattention, ignorance, &c.:*														
Ignorance of pilot	....	....	...	....	...	...	....	...	1	...	....	...	...	1
Error in judgment	1	....	...	....	...	...	....	...	...	....	....	1	...	2
Bad management	....	....	1	....	...	1	...	...	....	....	....	...	...	2
Causeless fright	....	....	1	....	...	...	....	...	....	....	....	...	...	1
Miscalculation	....	....	1	....	...	1	....	...	....	....	....	...	..	2
Mutiny	....	...	...	....	...	1	...	...	....	....	....	...	..	1
Carelessness	....	...	...	....	..	...	1	...	....	....	1	....	..	2
Error of pilot	....	....	...	....	..	...	...	1	...	....	...	....	...	1
Total	1	...	3	....	...	3	1	1	1	....	1	1	...	12
CLASS 3.—*Arising from defects of vessels or equipments:*														
Error in chart	1	....	....	....	....	....	....	....	....	....	1	....	....	2
Error in chronometer	....	....	....	....	....	....	1	....	....	....	....	....	....	1
Defective calking	....	1	....	....	....	1	....	....	....	....	....	....	....	2
Total	1	1	....	....	....	1	1	....	....	....	1	....	....	5
CLASS 4.—*Arising from other causes:*														
Adverse currents	1	....	....	....	....	....	....	2	2	....	1	1	....	7
Heavy sea	3	1	....	1	5	2	....	4	4	....	1	....	....	21
Accidental	....	1	....	....	....	....	....	....	....	....	....	....	....	1
Fire	....	2	1	....	1	....	1	1	....	....	2	....	....	8
Light winds	....	1	....	....	....	....	....	....	....	....	....	....	....	1
Never heard from	....	....	2	....	2	2	....	1	1	2	....	....	....	10
Thick and foggy weather	....	....	....	1	1	....	1	....	1	1	1	2	....	8
Mistayed	....	....	....	1	2	....	....	....	....	....	....	....	....	3
Drifted	....	....	....	1	....	1	....	....	....	....	....	....	....	2

TABLE 51.—*Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1876, showing the number of vessels totally lost, the number damaged, aggregate tonnage of vessels totally lost, number of passengers and crew, and number of lives lost.*

Months.	Number of disasters resulting in total loss to vessels.	Number of disasters resulting in partial loss to vessels.	Whether total or partial loss unknown.	Number of casualties resulting in no damage to vessels.	Total.	Total tons burden of vessels totally lost.	Total number of crew, including master, &c.	Total number of passengers.	Total number of lives lost.
July	7	12	.....	.....	19	1,967.79	218	6	.....
August	4	11	.....	.....	15	1,607.21	206	1	.....
September	16	16	.....	.....	32	5,892.18	373	16	56
October	8	18	1	.....	27	2,763.80	362	75	5
November	11	37	1	1	50	3,346.45	560	39	19
December	17	29	.....	3	49	5,373.29	547	6	50
January	6	13	1	.....	20	1,315.21	239	2	5
February	16	14	.....	1	31	7,005.67	366	34	10
March	8	20	1	1	30	2,307.99	269	1	15
April	6	12	.....	1	19	2,774.83	237	1	36
May	11	5	.....	.....	16	4,159.93	181	4	18
June	5	8	.....	.....	13	3,390.02	160	.....	.....
Unknown	.....	3	1	.....	4	.....	26	.....	.....
Total	115	198	5	7	325	41,814.37	3,744	191	214

TABLE 52.—*Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1876, showing the number of vessels and cargoes insured and uninsured, and the amount of insurance, where known.*

Months.	Number of vessels and cargoes reported to be insured and amount of insurance.					Number of vessels and cargoes reported not insured.		Number of vessels and cargoes, whether insured or not, unknown.		Vessels in ballast.
	Vessels.		Cargoes.		Total amount of insurance.	Vessels.	Cargoes.	Vessels.	Cargoes.	
	Number.	Amount.	Number.	Amount.						
July	13	$345,600	6	$282,969	$628,569	4	1	2	10	
August	11	112,200	8	90,800	203,000	2	.....	2	4	
September	23	281,725	10	124,460	406,185	9	5	.....	15	
October	23	403,000	7	389,550	792,550	3	5	1	13	
November	39	439,650	18	140,805	580,455	7	4	4	23	
December	23	391,450	14	529,645	921,095	21	7	5	19	
January	15	273,225	5	479,200	752,425	4	3	1	9	
February	21	433,900	18	784,296	1,218,196	10	3	.....	7	
March	18	194,325	12	469,315	663,640	10	3	2	11	
April	14	182,350	8	32,650	215,000	4	4	1	5	
May	13	189,000	7	80,304	269,304	3	1	.....	7	
June	7	117,600	6	41,700	159,300	4	1	2	4	
Unknown	3	21,000	.....	.....	21,000	1	.....	.....	4	.....
Total	223	3,385,025	119	3,445,694	6,830,719	82	37	20	131	

TABLE 53.—*Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1876, distinguishing the nature of each casualty.*

Nature of casualties.	July.	August.	September.	October.	November	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
Foundered	1	...	4	2	...	3	1	3	....	1	2	1	...	18
Stranded	5	3	8	6	9	10	6	13	8	2	7	7	1	85
Collided	1	5	2	1	4	6	1	1	2	3	1	2	..	29
Fire	....	2	1	....	1	....	1	1	....	....	2	....	....	8
Capsized	1	...	1	1	1	....	....	....	..	....	....	....	....	4
Loss of rigging, sails, chains, anchor, &c	5	2	6	4	18	14	3	2	6	4	....	3	3	70
Dismasted	1	1	4	3	2	...	2	1	4	1	....	....	....	19
Miscellaneous	3	1	....	6	4	3	3	3	7	3	2	....	....	35
Sprung a leak	2	1	3	3	5	7	3	5	1	3	2	....	....	35
Never heard from	....	....	2	....	2	2	....	1	1	2	....	....	....	10
Abandoned	....	....	1	....	2	4	....	....	....	....	....	....	....	7
Water-logged	....	....	....	1	1	....	....	....	....	....	....	....	....	2
Unknown	....	....	....	....	1	....	....	1	1	....	....	....	....	3
Total	19	15	32	27	50	49	20	31	30	19	16	13	4	325

TABLE 54.—*Abstract of returns of disasters (excluding collisions) to American vessels at sea or in foreign waters during the year ending June 30, 1876, showing the number of vessels and distinguishing the cause of each casualty.*

Class and cause of disaster.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
CLASS 1.—*Arising from stress of weather:*														
Foundered	....	....	4	1	....	1	1	3	....	1	1	1	....	13
Stranded	1	1	6	3	2	3	3	7	....	1	4	2	1	34
Sprung a leak	1	....	3	3	4	4	2	4	1	1	1	....	2	26
Capsized	1	....	1	....	....	....	....	....	....	....	....	....	....	2
Water-logged	....	....	....	1	....	....	....	....	....	....	....	....	....	1
Lost boat	....	....	....	....	....	....	....	1	....	....	....	....	....	1
Hull, rudder, sails, &c., damaged	6	2	10	10	13	14	8	3	12	6	1	2	1	88
Lost anchor and chains	....	....	....	....	3	....	1	....	....	....	....	1	....	5
Struck by lightning	1	....	....	....	....	....	....	....	....	1	....	....	....	2
Miscellaneous	....	....	..	3	2	5	....	1	3	1	....	....	....	15
Total	10	3	24	21	24	27	15	19	16	11	7	6	4	187
CLASS 2.—*Arising from carelessness, inattention, ignorance, &c.:*														
Ignorance of pilot	....	....	....	....	....	....	....	....	1	....	....	....	....	1
Error in judgment	1	....	....	....	....	....	....	....	....	....	....	1	....	2
Bad management	....	....	1	....	....	1	....	....	....	....	....	....	....	2
Causeless fright	....	....	1	....	....	....	....	....	....	....	....	....	....	1
Miscalculation	....	....	1	....	....	1	....	....	....	....	....	....	..	2
Mutiny	....	....	....	....	....	1	....	....	....	....	....	....	..	1
Carelessness	....	....	....	....	..	....	1	....	....	....	1	....	..	2
Error of pilot	....	....	....	....	..	....	....	1	....	....	....	....	....	1
Total	1	...	3	....	....	3	1	1	1	....	1	1	...	12
CLASS 3.—*Arising from defects of vessels or equipments:*														
Error in chart	1	....	....	....	....	....	....	....	....	....	1	....	....	2
Error in chronometer	....	....	....	....	....	....	1	....	....	....	....	....	....	1
Defective calking	....	1	....	....	....	1	....	....	....	....	....	....	....	2
Total	1	1	....	....	....	1	1	....	....	....	1	....	....	5
CLASS 4.—*Arising from other causes:*														
Adverse currents	1	....	....	....	....	....	....	2	2	....	1	1	....	7
Heavy sea	3	1	....	1	5	2	....	4	4	....	1	....	....	21
Accidental	....	1	....	....	....	....	....	....	....	....	....	....	....	1
Fire	....	2	1	....	1	....	1	1	....	....	2	....	....	8
Light winds	....	1	....	....	....	....	....	....	....	....	....	....	....	1
Never heard from	....	....	2	....	2	2	....	1	1	2	....	....	....	10
Thick and foggy weather	....	....	....	1	1	....	1	....	1	1	1	2	....	8
Mistayed	....	....	....	1	2	....	....	....	....	....	....	....	....	3
Drifted	....	....	....	1	....	1	....	....	....	....	....	....	....	2

TABLE 54.—*Abstract of returns of disasters, &c.*—Continued.

Class and cause of disaster.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
CLASS 4—Continued.														
Sprung a leak	....	....	....	1	2	2	....	....	1	....	1	....	....	7
Darkness	....	....	....	....	1	....	....	....	....	....	....	....	....	1
Mistake in lights	....	....	....	....	1	....	....	....	....	....	....	....	....	1
Lost anchors, &c	....	....	....	....	1	....	....	....	....	....	....	....	....	1
High winds	....	....	....	....	1	1	....	1	....	1	....	....	....	4
Absence of proper lights	....	....	....	....	....	1	....	....	....	....	....	....	....	1
Dragged anchor	....	....	....	....	....	1	....	1	....	....	....	....	....	2
Miscellaneous	....	....	....	....	3	1	....	....	....	1	....	....	....	5
Total	4	5	3	5	20	11	2	10	9	5	6	3	....	83
Unknown	2	1	....	....	2	1	....	....	2	....	....	1	....	9
Aggregate	18	10	30	26	46	43	19	30	28	16	15	11	4	296

TABLE 55.—*Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1876, showing the number of vessels collided and distinguishing the cause of each collision.*

Months.	Stress of weather.	Thick and foggy weather.	Want of lights.	Carelessness.	Bad management.	Unknown.	"Fault of other vessel."	Dragged anchor or parted cables.	Fouling of anchor.	Total.
July	.....	.....	.....	.....	.....	1	.....	.....	.....	1
August	2	1	.....	.....	.....	1	1	.....	.....	5
September	.....	.....	.....	1	.....	1	.....	.....	.....	2
October	.....	.....	.....	.....	.....	.....	.....	1	.....	1
November	.....	1	.....	1	1	1	.....	.....	.....	4
December	.....	1	1	.....	.....	1	3	.....	.....	6
January	.....	.....	.....	1	.....	.....	.....	.....	.....	1
February	.....	.....	.....	.....	.....	1	.....	.....	.....	1
March	.....	.....	.....	.....	.....	.....	1	.....	1	2
April	.....	1	.....	.....	.....	2	.....	.....	.....	3
May	.....	.....	.....	.....	.....	1	.....	.....	.....	1
June	.....	.....	.....	1	.....	.....	1	.....	.....	2
Total	2	4	1	4	1	9	6	1	1	29

TABLE 56.—*Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1876, showing the number of vessels and distinguishing their description.*

Description of vessel.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
Brigs	2	2	9	4	6	10	4	5	6	2	6	1	2	59
Barks	7	4	2	6	12	9	2	5	3	2	4	....	1	57
Barkentines	1	2	....	....	....	....	1	....	....	....	....	....	....	4
Brigantines	....	....	1	....	....	....	....	....	....	....	....	....	....	1
Schooners	5	5	11	10	24	20	8	16	20	13	3	7	1	143
Ships	4	2	8	5	8	10	5	3	1	2	2	4	....	54
Steamers	....	....	1	2	....	....	....	2	....	....	1	1	....	3
Total	19	15	32	27	50	49	20	31	30	19	16	13	4	325

TABLE 57.—*Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1876, showing the tonnage and distinguishing the number of those totally lost and those partially damaged.*

Burden of vessels.	July.		August.		September.		October.		November.		December.		January.		February.		March.		April.		May.		June.		Unknown.		Total.		Aggregate.
	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	
Not exceeding 50 tons	1									1		1	1								1						3	2	5
Over 50 to 100 tons		1	1	1	2	2	3	1	6	5	3	1	2	1		3	1		3	2			1	4			22	21	43
Over 100 to 200 tons	2				5	2	1		2	2	6	4		1	7	2	3	8		1	1	1	1	1			28	22	50
Over 200 to 300 tons	2	2		3	3	4	1	2	1	4	1	6	2		1	1	3	3		2	3					2	17	29	46
Over 300 to 400 tons	1	1	1	2	2	3		5		7	4	5		3	2	3		4		2	3	1		1			13	37	50
Over 400 to 500 tons			1	1			1			5	1	2		3	1	3		2	2	2	1	1				1	7	20	27
Over 500 to 600 tons		2				1		3		8	1	1		1	1	1		1		3	1					1	3	22	25
Over 600 to 700 tons		1			1			1		1		2					1						1				3	5	8
Over 700 to 800 tons	1		1	2								1	1														3	3	6
Over 800 to 900 tons		1		1	1		1																				2	2	4
Over 900 to 1,000 tons					1		1					1															2	1	3
Over 1,000 to 1,100 tons					1			3	1						2	1						2					4	6	10
Over 1,100 to 1,200 tons				1		2				1		2		1				2					1				1	9	10
Over 1,200 to 1,300 tons						1			1	1		1		1	1					1							3	4	7
Over 1,300 to 1,400 tons		3						1		2		3		1				1		1		1						13	13
Over 1,400 tons		1				1		2		1	1	2		2	1	1			1				1	1			4	11	15
Unknown								1		1								1										3	3
Total	7	12	4	11	16	16	8	19	11	39	17	32	6	14	16	15	8	22	6	13	11	5	5	8		4	115	210	325
	19		15		32		27		50		49		20		31		30		19		16		13		4		325		

NOTE.—In the columns of "partial loss" in this table are included the casualties in which the vessels sustained no damage, for the number of which see appropriate column in Table 51.

TABLE 58.—*Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1876, distinguishing age.*

Age.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
Not exceeding 3 years	4	5	5	5	4	9	6	4	5	7	2	3	2	61
Over 3 and not exceeding 7 years	4	....	1	5	10	5	2	5	7	3	2	1	1	46
Over 7 and not exceeding 10 years	1	5	10	5	14	7	7	7	7	3	5	2	1	74
Over 10 and not exceeding 14 years	1	1	8	3	6	8	1	7	2	1	1	2	....	41
Over 14 and not exceeding 20 years	7	2	3	6	8	12	3	2	5	4	2	1	....	55
Over 20 and not exceeding 25 years	2	1	5	2	4	5	1	3	1	....	....	1	....	25
Over 25 and not exceeding 30 years	....	....	....	....	1	2	....	2	2	....	3	....	....	10
Over 30 and not exceeding 35 years	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Over 35 and not exceeding 40 years	....	1	....	....	....	....	....	....	....	....	....	....	....	1
Over 40 and not exceeding 45 years	....	....	....	....	....	....	....	....	....	....	1	....	....	1
Over 45 and not exceeding 50 years	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Over 50 years	....	....	....	....	2	....	....	1	....	1	....	....	....	4
Unknown	....	....	....	1	1	1	....	....	1	....	....	3	....	7
Total	19	15	32	27	50	49	20	31	30	19	16	13	4	325

TABLE 59.—*Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1876, showing the number of vessels, and distinguishing cargoes.*

Cargoes.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
Apples, potatoes, &c	....	....	....	....	....	2	....	....	....	....	....	....	....	2
Asphalt	....	....	....	....	....	....	1	....	....	....	....	....	....	1
Ballast	2	3	2	2	5	9	3	3	4	2	1	2	....	38
Breadstuffs	....	....	2	....	....	....	....	....	....	....	....	....	....	2
Breadstuffs and live stock	....	....	1	....	....	....	....	....	....	....	....	....	....	1
Breadstuffs and kerosene-oil	....	....	....	1	....	....	....	....	....	....	....	....	....	1
Brimstone	....	....	....	1	....	....	....	....	....	....	....	....	....	1
Bananas	....	....	....	....	....	....	....	....	....	....	....	1	....	1
Cotton, flour, &c	1	....	....	....	1	....	....	....	....	....	....	....	....	2
Coal	....	1	1	3	9	6	1	....	1	....	3	2	1	28
Coffee and hides	....	....	1	....	....	....	....	....	....	....	....	....	....	1
Cotton, cotton-seed, &c	....	....	....	....	....	3	....	3	2	1	....	....	....	9
Coffee, &c	....	....	....	....	....	1	....	1	....	....	....	1	....	3
Clay-tiles	....	....	....	....	....	....	....	....	1	....	....	....	....	1
Deals	1	....	2	1	4	....	....	....	....	....	....	1	....	9
Firearms, &c	....	....	....	....	....	....	....	....	....	....	....	....	1	1
Fish	....	1	2	3	6	....	....	1	1	3	....	1	....	18
Fish-scrap	....	....	1	....	....	....	....	....	....	....	....	....	....	1
Fruit, &c	....	....	....	1	....	1	3	....	2	....	....	1	....	8
Flour	....	....	....	1	....	....	....	1	....	....	1	....	....	3
Guano, fertilizer	....	2	3	2	1	3	....	2	....	1	1	....	....	15
Grain, &c	1	1	....	1	1	3	2	1	....	....	....	....	....	10
Glassware and coal	....	....	....	....	....	....	....	....	....	1	....	....	....	1
Hides, skins, &c	1	....	....	....	1	....	....	....	1	....	....	....	....	3
Hay	....	....	....	....	....	....	....	1	....	....	....	....	....	1
Hemp	....	....	....	....	....	....	....	1	....	....	....	....	....	1
Ice and cooperage	1	....	....	....	....	....	....	....	....	....	....	....	....	1
Iron, iron-ore, &c	....	....	....	1	1	....	....	....	....	....	1	....	....	3
Lumber	3	....	3	2	1	3	1	5	4	....	3	....	2	27
Lumber and naval stores	....	....	1	....	....	....	....	....	....	....	....	....	....	1
Logwood	....	....	....	....	....	....	....	1	....	....	....	....	....	1
Merchandise	3	....	2	3	4	6	4	4	3	2	3	1	....	35
Marble	1	....	....	....	....	....	....	....	....	....	....	....	....	1
Mahogany, cedar, &c	....	....	2	1	....	....	....	....	....	....	....	....	....	3
Molding-sand	....	....	....	....	....	1	....	....	....	....	....	....	....	1
Machinery	....	....	....	....	....	....	....	1	....	....	....	....	....	1
Nuts and rubber	1	....	....	....	....	....	....	....	....	....	....	....	....	1
Outfit for fishing	1	1	2	1	5	1	....	....	1	2	....	1	....	15
Oil, &c	1	4	....	....	1	....	1	1	....	....	1	....	....	9
Provisions, &c	1	....	....	....	....	....	1	1	....	1	....	....	....	4
Phosphate	....	....	1	....	....	....	....	....	....	....	....	....	....	1
Pig-iron, starch, &c	....	....	1	....	....	....	....	....	....	....	....	....	....	1
Peanuts	....	....	....	....	....	1	....	....	....	....	....	....	....	1
Peas	....	....	....	....	....	....	....	....	....	1	....	....	....	1

TABLE 59.—*Abstract of returns of disasters to American vessels, &c.*—Continued.

Cargoes.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
Rice	....	....	1	....	....	....	....	....	....	....	....	....	....	1
Rosin	....	....	....	1	....	....	....	....	....	....	....	....	....	1
Rugs	....	....	....	....	1	....	....	1	....	....	....	....	....	2
Raisins	....	....	....	....	1	1	....	....	....	....	....	....	....	2
Sugar and hemp	1	....	1	....	....	....	....	....	....	....	....	....	....	2
Salt	....	1	....	....	2	3	2	....	....	2	1	....	....	11
Staves	....	....	1	....	....	....	....	....	....	1	....	....	....	2
Sugar, honey, molasses, &c	....	....	2	1	3	3	1	3	9	2	1	....	....	25
Sperm-oil and fruit	....	....	....	....	1	....	....	....	....	....	....	....	....	1
Shooks	....	....	....	....	....	1	....	....	....	....	....	....	....	1
Tobacco	....	....	....	....	1	1	....	....	....	....	....	....	....	2
Unknown	....	1	....	1	1	....	....	....	1	....	....	2	....	6
Total	19	15	32	27	50	49	20	31	30	19	16	13	4	325

TABLE 60.—*Summary—At sea and in foreign waters.*

Nature.	Number of vessels.	Total number of tons.	Laden.	Ballast.	Unknown whether laden or not.	Total loss.	Partial and unknown loss.	Number of passengers.	Number of crew.	Total on board.	Total number of lives lost.
Founderings	18	5,899.28	16	2	.....	18	....	.....	194	194	54
Strandings	85	33,311.59	66	15	4	59	26	19	880	899	22
Vessels collided	29	17,873.86	23	3	1	3	26	2	455	457	27
Other causes	190	94,583.24	171	17	2	34	156	159	2,171	2,330	111
Unknown	3	2,037.69	2	1	.....	1	2	11	44	55	.....
Total	325	153,705.66	280	38	7	115	*210	191	3,744	3,935	214

* In this column are included the casualties in which no damage was sustained by the vessels, for the number of which see appropriate column in Table 51.

TABLE 61.—*General summary.*

Nature of casualties.	Number of vessels.	Aggregate tonnage.	Laden.	Ballast.	Unknown whether laden or not.	Wrecks involving total loss.	Casualties involving partial and unknown damage.	Number of passengers.	Number of crew.	Total on board.	Number of lives lost.
Founderings:											
Atlantic and Gulf coasts	46	8,375.92	33	13	.....	31	15	31	252	283	32
Pacific coast	6	798.21	4	2	.....	6	.....	.....	30	30	23
Great lakes	18	7,619.83	15	3	.....	11	7	15	126	141	55
Rivers	3	262.33	2	1	.....	1	2	.....	22	22	.....
At sea or in foreign waters	18	5,899.28	16	2	.....	18	.....	.....	194	194	54
Total	91	22,955.57	70	21	.....	67	24	46	624	670	164
Strandings:											
Atlantic and Gulf coasts	424	78,217.23	295	127	2	131	293	777	2,847	3,624	48
Pacific coast	34	8,974.17	28	6	.....	23	11	33	300	333	35
Great lakes	132	43,956.51	100	32	.....	26	106	104	1,125	1,229	6
Rivers	20	5,559.76	14	6	.....	3	17	120	264	384	.....
At sea or in foreign waters	85	33,311.59	66	15	4	59	26	19	880	899	22
Total	695	170,019.26	503	186	6	242	453	1,053	5,416	6,469	111
Vessels collided:											
Atlantic and Gulf coasts	377	101,490.57	181	108	88	20	357	1,579	2,959	4,538	19
Pacific coast	10	4,286.06	5	1	4	3	7	191	86	277	236
Great lakes	162	54,497.35	101	39	22	2	160	133	1,286	1,419	13
Rivers	27	11,372.05	18	4	5	6	21	275	446	721	5
At sea or in foreign waters	29	17,873.86	25	3	1	3	26	2	455	457	27
Total	605	189,519.89	330	155	120	34	571	2,180	5,232	7,412	300
Other causes:											
Atlantic and Gulf coasts	279	63,093.75	214	63	2	29	250	302	2,039	2,341	99
Pacific coast	7	3,199.46	4	2	1	2	5	.....	39	39	14
Great lakes	203	53,940.93	163	40	.....	13	190	280	1,654	1,934	13
Rivers	60	23,209.32	35	25	.....	23	33	664	1,276	1,940	52
At sea or in foreign waters	190	94,583.24	171	17	2	34	156	159	2,171	2,330	111
Total	739	238,026.70	587	147	5	105	634	1,405	7,179	8,584	289

Unknown causes:											
At sea or in foreign waters	3	2,037.69	2	1	.....	1	2	11	44	55	.....
Grand total	2,133	622,559.11	1,492	510	131	449	1,684	4,695	18,495	23,190	*864

RECAPITULATION.

Atlantic and Gulf coasts	1,126	251,177.47	723	311	92	211	915	2,689	8,097	10,786	198
Pacific coast	57	17,257.90	41	11	5	34	23	224	455	679	308
Great lakes	515	160,014.62	379	114	22	52	463	532	4,191	4,723	87
Rivers	110	40,403.46	69	36	5	37	73	1,059	2,008	3,067	57
At sea or in foreign waters	325	153,705.66	280	38	7	115	210	191	3,744	3,935	214
Total	2,133	622,559.11	1,492	510	131	449	1,684	4,695	18,495	23,190	*864

	Atlantic and Gulf coasts.	Pacific coast.	Great lakes.	Rivers.	At sea or in foreign waters.	Aggregate.
Total value vessels involved	$17,987,775	$707,900	$8,500,300	$2,222,850	$6,643,700	$36,062,525
Total value cargoes involved	6,848,737	132,550	3,156,288	1,681,380	7,196,061	19,015,016
Aggregate	24,836,512	840,450	11,656,588	3,904,230	13,839,761	55,077,541
Total insurance on vessels	4,456,815	248,800	3,586,466	801,500	3,385,025	12,478,606
Total insurance on cargoes	2,963,163	24,942	2,155,717	1,493,950	3,445,694	10,083,466
Aggregate	7,419,978	273,742	5,742,183	2,295,450	6,830,719	22,562,072
Total losses to vessels	2,771,671	533,800	1,237,833	913,430	2,481,888	7,938,622
Total losses to cargoes	795,835	84,650	598,726	836,955	1,208,017	3,524,183
Aggregate	3,567,506	618,450	1,836,559	1,750,385	3,689,905	11,462,805
Total tonnage vessels involved	251,177.47	17,257.90	160,014.62	40,403.46	153,705.66	622,559.11
Total tonnage vessels lost	33,105.68	9,426.39	13,417.76	13,991.21	41,814.37	111,755.41

* In addition to the number of lives lost here reported, 91 lives were lost in cases where no other casualty occurred to the vessel, making the total number of lives lost 955.

TABLE 62.—*Wrecks and casualties on and near the coasts and on the rivers of the United States and to American vessels at sea or in foreign waters involving loss of life, during the year ending June 30, 1875, in four divisions, viz: (1) Founderings; (2) Strandings; (3) Collisions; and (4) Casualties from other causes; showing in each case, when known, the description of the vessel and her cargo, the number of lives lost, and the date and place of disaster, &c.*

(1) FOUNDERINGS.

Date of disaster.	Name of vessel.	Official number.	Description of vessel.	Tons.	Port sailed from.	Port bound to.	Whether resulting in total or partial loss.	Nature of cargo.	Number of lives lost.	Place of disaster.
1875.										
Sept. 9	Jonas H. French	75296	American schooner	257.99	Indianola, Tex	Pensacola, Fla	Total	Ballast	8	Gulf of Mexico.
10	Equinox	7232	American steamer	870.51	Tawas, Mich	Chicago, Ill	do	Salt	24	About eight miles off Point Au Sable, Michigan.
10	Mendota	16323	do	785.19	Buffalo	do	do	Coal	11	Twelve miles west Grand Point Au Sable.
12	J. W. Spencer	12947	American brig	315.93	Navaza, West Indies	Wilmington, N. C.	do	Phosphate	9	At sea.
12	Serene	22052	American schooner	83.40	do	do	do	Guano	6	Near Navaza, West Indies.
18	Western Empire	42750	British ship	1,301.09	Pensacola, Fla	Grimsby	do	Lumber	7	One hundred and thirty-five miles southwest of Pensacola.
18	Mayflower	17322	American bark	199.60	New York	Barbadoes	do	Breadstuffs and live stock.	10	At sea.
Oct. 9	Florence	9521	do	430.39	Port Discovery	San Francisco	do	Lumber	11	Twenty miles north of mouth of Umpqua River, Oregon.
25	Minnie Williams	16426	American schooner	288.80	Cleveland	Chicago	do	Coal	9	Near Ludington, Lake Michigan.
29	Willmantic	26775	American brig	176.73	Eureka	San Francisco	do	Lumber	8	Off Humboldt Bay.
30	Beta	2955	American schooner	35.29	Baltimore	North Carolina	do	Shells	2	Cove Point, Chesapeake Bay.
Nov. 3	James Freeman	12588	do	50.78	Boston	Ipswich Bay, Mass	do	Sand	1	Ipswich Bay, Mass.
29	Isaac G. Jenkins	100178	do	327.33	Milwaukee	Oswego	do	Wheat	9	Near Oswego, (so supposed.)
29	John Somes	1286	do	65.65	Portland, Me	Eastport	Partial	Merchandise	1	Off Burnt Island, Booth Bay Harbor.
Dec. 13	Pennsylvania	19972	do	105.67	Richmond, Va	Philadelphia	do	Granite	1	Chesapeake Bay, near Pool's Island.
1876.										
Feb. 1	George and Emily	10774	do	107.19	Wilmington, N. C.	Port au Prince	Total	Lumber	2	Latitude 34° 41′ north, longitude 72° 56′ west.
15	Amazone	1172	do	42.75	San Francisco	Bridgeport, Cal	do	Ballast	4	Bridgeport, Cal.
March 18	Magdala		British bark	800.00	Liverpool, England	Ship Island, Miss	do	do	4	Chandeleur Island, Mississippi Sound.
21	Anna Lyons	251	American schooner	435.77	New York	Boston	do	Coal	8	Off Cape Cod.
April 8	Henrietta Greenleaf	95413	do	91.22	Gloucester, Mass	Grand Banks, Newfoundland.	do	Fishing-outfit	9	Southern part De Haven Bank.

May	10	Star	23412	American ship	1,214.44	Lobos de Pena, Peru.	Falmouth, England	..do ...	Guano		At sea.
May	27	Agate	1713	American steamer	7.68	Ontonagon, Mich ..	Bay of Ontonagon	Partial	Ballast		East pier, mouth Ontonagon River, Lake Superior.

Total: Number of vessels, 22; number of tons, 7,993.40; total losses, 19; partial losses, 3; lives lost, 164.

(2) STRANDINGS.

1875.											
July	23	Eastport	8884	American steamer	483.92	Coos Bay	San Francisco	Total..	Coal	3	Near Point Arena Light-House, Cal.
Sept.	9	Tanner	24236	American bark	434.95	Milwaukee	Buffalo	..do ...	Wheat	1	South of harbor-piers, Milwaukee.
	16	Desperado	6741	American schooner	6.00	Matagorda	Indianola	Partial	Ballast	1	On peninsula, ten miles SSW. from Matagorda
	6	Rescue		....do	40.05	Calcasieu, La	...do	Total..	Lumber	1	At anchor at De Crow's Point.
	16	Maggie	17770	....do	12.20	At anchor	In Powder Horn Bayou.	..do ...	Ballast	2	Seven and one-half miles S. of Indianola.
	16	Eleanor	8612	....do	6.05	Corpus Christi	Indianola	..do ...	....do	1	Matagorda Island, Espiritu Santo Bay.
	26	Ellen Southard	8299	American ship	946.69	St. John's, N. B.	Liverpool, Eng	..do ...	Deals	9	Taylor's Bank, River Mersey.
Oct.	25	Stampede	22353	American schooner	294.83	Sheboygan	Buffalo	Partial	Wheat	1	Long Point Cut, Lake Erie.
	26	Sea Lark	115011	....do	137.90	New York	St. John's, N. B.	Total..	Coal	1	Old Cilley Ledge, Saint George, Me.
Nov.	18	Emily Farnham	8291	American ship	1,193.97	San Francisco	Departure Bay	..do ...	Railroad iron	2	Destruction Island, Wash. Ter.
	18	Sunshine	115437	American schooner	326.72	....do	Coos Bay	..do ...	Money and merchandise.	20	Ten miles N. of Cape Foulweather, Oreg.
	18	Sparrow	23746	....do	197.16	....do	Umpqua River	..do ...	Ballast	3	Mouth Umpqua River, Oreg.
Dec.	1	Lucy Ann	15197	American brig	199.61	Pt. Blakely, Wash.	San Buenaventura, Cal.	..do ...	Lumber	1	San Buenaventura, Cal.
	7	Julia H. Dillingham	12648	....do	329.75	Goree, Africa	Marseilles	..do ...	Peanuts	6	Monte Rugginore, coast of Sardinia.
	12	Stranger	22561	American schooner	12.29	Superior, Wis	Grand Marais	..do ...	Merchandise	4	On rock off Grand Marais, Lake Superior.
1876.											
Feb.	2	Sarah Ann	23068	....do	36.90	Chesapeake Bay	Baltimore, Md	Partial	Oysters	1	Three Sisters, West River, Md.
	2	New York	18268	American bark	42.92	Demerara	Progresso, Mexico	Total..	Hemp	1	Progresso, Mexico.
	27	Uncle Sam	25202	American schooner	113.68	Wilmington, Cal.	Coos Bay	..do ...	Ballast	6	Twelve miles N. of Cape Foulweather, Oreg.
March	1	Nuova Ottavia	13	Italian bark	740.00	Genoa	Baltimore, Md	..do ...	....do	9	Jones Hill, N. C.
	20	Maggie M. Weaver	17282	American schooner	201.70	Philadelphia	Saugus	..do ...	Coal	6	Sandy Hook.
	20	Shiloh	22055	....do	337.44	Demerara	Baltimore, Md.	..do ...	Molasses and sugar	2	Six miles S. Hatteras Light.
	21	Hattie Eaton	95292	American brig	345.52	Cienfuegos, Cuba	Boston	..do ...	....do	7	On rocks, Gerrish Island, Me.
	26	A. Porter		British brig	177.00	St. Thomas	....do	..do ...	Salt	8	Lunging Island, near Isle of Shoals.
	26	Harriet Newell	11397	American schooner	128.72	New York	Bath, Me	..do ...	Coal	2	Bluff Island, Me.
April	4	Ida Bella	12186	....do	278.95	Harmon's Harbor, Me.	New York	..do ...	Ice	1	One-half mile N. of Newcomb's Hollow Cape Cod.

TABLE 62.—*Wrecks and casualties on and near the coasts and on the rivers of the United States, &c.*—Continued.

(2) STRANDINGS—Continued.

Date of disaster.	Name of vessel.	Official number.	Description of vessel.	Tons.	Port sailed from.	Port bound to.	Whether resulting in total or partial loss.	Nature of cargo.	Lives lost.	Place of disaster.
1876.										
April 4	Helen G. Holway....	11861	American schooner	223.49	Cienfuegos, Cuba ..	Boston	Partial	Molasses and sugar.	6	Eight miles E. of Fire Island Light-House.
14	Mary M. Francis.....	90065	American brig.....	431.84	Portland, Me	Queenstown	Total..	Peas	4	Dudgeon Shoal, Yorkshire, England.
15	Neptune	18264	American ship.....	1,630.36	Liverpool	New York.....	..do ..	General	2	S. E. end Sable Island.

Total: vessels, 28; tons, 9,689.61; total losses, 24; partial losses, 4; lives lost, 111.

(3) COLLISIONS.

1875.										
July 5	Lumberman	15706	American steamer..	13.81	Fortress Monroe, Va.	Norfolk, Va	Partial	Ballast	10	Elizabeth River.
Aug. 15	Unknown	.....	....do	.....	Unknown	Unknown	Total..	Unknown	1	Twentieth street, North River, New York.
26	Comet.....	5683	....do	744.16	Marquette.....	Cleveland and Buffalo.	..do ...	Pig-iron, &c	11	Seven miles southeast from White Fish Point, Lake Superior.
Sept. 22	Marion Egan	7301	American schooner.	261.72	Cleveland	Racine	..do ...	Coal	2	Seventeen miles southeast from Thunder Bay, Lake Huron.
Oct. 3	T. T. Hillman.....	145063	American steamer .	196.54	Evansville.....	Louisville	Partial	Tobacco, &c.....	1	Brooks' Landing, twelve miles below Falls of Ohio, Ohio River.
Nov. 4	Pacific	20103	....do	875.99	Victoria	San Francisco	Total..	General merchandise.	236	Thirty miles southwest of Cape Flattery, Wash. Ter.
26	Carrie H. Annis	125447	American schooner	24.65	Mattatuck, Long Island.	New York	Partial	Potatoes and turnips.	1	Four miles east of Sand's Point, Cow Bay, L. I.
Dec. 31	Harvest Queen	11419	American ship.....	1,025.09	Queenstown, Ireland.	Liverpool, England	Total.	Wheat	27	About forty-five miles from Queenstown.
1876.										
Feb. 18	Bill Henderson.....	2286	American steamer .	98.29	Oakdale, Tex	New Orleans	..do ...	Cotton-seed.....	1	Near Port Hudson, Mississippi River.

March 17	Frank Clark.....	9754	American brig.....	297.05	St. Thomas, West Indies.	New York.....	..do ...	Fish, wine, &c.....	3	Off Barnegat, New Jersey.
May 15	Enterprise.....	8032	American steamer .	129.83	Canton, Mo.....	La Crosse, Wis	..do ...	Ballast	2	Seven miles north o Savannah, Ill., Mississippi River.
23	S. N. Collymore	.....	British brig.....	222.00	Trinidad	St. John's, New Brunswick.	..do ...	Molasses.....	4	Twenty miles southeast of Nantucket Shoal.
June 14	Shipper's Own.....	115308	American steamer .	354.02	Nashville.....	Cairo, Ill	..do ...	Tobacco and iron..	1	Cairo Harbor, Mississippi River.

Total: vessels, 13; tons, 4,843.15; total losses, 10; partial losses, 3; lives lost, 300.

(4) CASUALTIES FROM OTHER CAUSES.

Date of disaster.	Name of vessel.	Official number.	Description of vessel.	Tons.	Port sailed from.	Port bound to.	Whether resulting in total or partial loss.	Nature of cargo.	Number of lives lost.	Place of disaster.	Nature of casualty.
1875.											
July 5	Hannah Perry	11178	Am. sch...	219.60	Masonville, Mich ..	Chicago, Ill	No damage.	.....	1	Between Kenosha, Wis., and Waukegan, Ill.	Caught in bight of main sheet and carried overboard.
22	Silas O. Pierce	22806	Am. str ...	129.05	New York.....	Albany, N. Y	Partial ..	Ballast.....	2	Fourteenth street, East River, New York.	Burst steam-chimney.
Aug. 3	Melrose	17108	Am. sch...	28.54	Cutler, Me	Grand Manan Bank	..do	Fish	1	Grand Manan Bank	Parted cable; thick weather; heavy sea; midnight.
4	Morning Star.....	16191	Am. sloop.	14.68	Little Choptank River, Md.	Baltimore, Md.....	No damage.	.....	1	Off Fort Carroll, Patapsco River.	Slipped from rail while pushing out boom.
31	Hannie E. Predmore	11991	Am. sch...	48.23	Snow Hill, Md	Baltimore, Md.....	..do	.....	1	Baltimore Harbor, one mile below Lazaretto Light.	Fell overboard while sitting on rail.
Sept. 5	Flora Woodhouse..	120217	....do	204.31	Hoboken, N. J	Malden, Mass.....	..do	.....	1	Five miles SSW. of Cape Cod Light.	Washed from bowsprit.
8	Shawmut	22249	Am. bark .	274.24	.....	.....	..do	.....	1	At sea, latitude 35° N., longitude 53° W.	Mate washed overboard by heavy sea.
10	Saveland.....	115227	Am. sch...	689.44	Buffalo, N. Y.....	Chicago, Ill.....	..do	.....	1	Five miles east of Long Point, Lake Erie.	Lost overboard in gale.
10	Moses Patten.....	16130	....do	167.28	Barbadoes, W. I..	Navaza, W.	Total ...	Guano	6	Between Barbadoes and Navaza.	Never heard from.
10	Onondaga	18892	Am. bark .	572.56	Buffalo, N. Y.....	Chicago, Ill.....	..do	Coal	1	North pier, Chicago Harbor.	Struck end of cribbing; no light on crib.
12	Nettie Chase	130011	Am. brig..	244.05	Navaza, W. I.....	Wilmington, N. C..	..do	Guano	7	Between Navaza and Wilmington.	Never heard from.
16	Witch of the Wave.	26805	Am. sch...	55.75	Tuspan, Mexico ...	Galveston, Texas..	..do	Fruit.....	9	Between Tuspan and Galveston.	Never heard from.

TABLE 62.—*Wrecks and casualties on and near the coasts and on the rivers of the United States, &c.*—Continued.

(4) CASUALTIES FROM OTHER CAUSES—Continued.

Date of disaster.	Name of vessel.	Official number.	Description of vessel.	Tons.	Port sailed from.	Port bound to.	Whether resulting in total or partial loss.	Nature of cargo.	Number of lives lost.	Place of disaster.	Nature of casualty.
1875. Sept. 16	Hamilton Fish	26477	Am. ship	1,628.14	.....	.....	No damage.	.....	1	Off Cape Horn	Lost overboard.
17	Lizzie Ives	15802	Am. sch	191.18	New York	Aux Cayes, Hayti	Total	General merchandise.	9	Southwest coast Hayti	Dismasted and abandoned.
19	Chenango	4335	Am. bark	306.74	St. Joseph, Mich	Marquette, Mich	No damage.	.....	1	Twenty miles west of Point Au Sable, Lake Superior.	Lost overboard while reefing, by flapping of sail.
30	Gertie E. Foster	85342	Am. sch	88.28	Grand Banks, Newfoundland.	Gloucester	do	.....	1	On passage	Fell overboard.
.....	W. D. B	80129	Am. sloop	99.39	Philadelphia	Boston	Total	Gas-pipe	4	Between Philadelphia and Boston.	Never heard from.
Oct. 11	Past Grand	20256	Am. sch	27.29	Baltimore	Mill Creek, Patuxent River.	No damage.	.....	1	Mill Creek, Patuxent River.	Fell overboard from bow of boat.
13	E. A. Miller	135075	Am. str	30.14	Alpena	For a tow	Total	Ballast	2	Two and one-half miles east of Alpena, in Thunder Bay.	Explosion of boiler.
14	Nathaniel Stevens	18080	Am. sch	163.57	.....	Jacksonville, Fla	No damage.	.....	1	Off Cape Hatteras	Lost overboard in gale.
15	Levi Grant	15674	.... o	204.93	Muskegon	Chicago	do	.....	1	Twenty miles east of Chicago.	Lost overboard while shaking out reef, in heavy sea.
16	Hattie M. Howes	11958	....do	197.55	Georgetown, D. C	Providence	do	.....	1	Ten miles southwest Bay Light, L.	Knocked overboard by fore-sheet in gale.
17	Francis E. Hallock	9837	....do	215.30	Georgetown, D. C	New York	do	.....	1	On passage	Fell overboard during heavy gale.
20	F. St. Clair Edwards	9275	....do	304.47	Portsmouth, N. H	Philadelphia	do	.....	1	Near Townsend Inlet, New Jersey.	Fell overboard.
21	Aberdeen	105477	....do	70.00	.....	.....	do	.....	3	On passage	Lost overboard in squall.
24	Hail Columbia	11581	Am. brig	353.11	New York	Montevideo	Partial	Flour	1	Latitude 28° 30′ south	Boarded by sea.
27	Epes Tarr	8972	Am. sch	70.06	Halifax, N. S	Gloucester, Mass	do	Fish	4	Latitude 44° 40′, longitude 51° 20′.	Knocked down by heavy sea.
29	Emma K. Smalley	135055	....do	195.77	Turk's Island	Port Spain	No damage.	.....	1	On passage	Washed overboard.
29	Cherub	4019	....do	23.70	Baltimore	.....	do	.....	1	Off City Block, under the hill.	Fell overboard.

						apeake, Bay.				peake Bay.	guying out fore-boom.
6	Minnesota	90472	Am. bark	242.96	Halifax, N. S	Baltimore	Partial	Salt	1	At sea	Lost sails, &c., in hurricane.
8	E. B. Wheaton	7863	Am. sch	236.71	Boston	Philadelphia	No damage.		1	Body Island, North Carolina.	Fell overboard while sounding.
8	Banshee	2607	do	31.14	Baltimore		do		1	Between Holland and Thomas Point.	Slipped from bow of boat.
9	City of Waco	125177	Am. str	1,486.21	New York	Galveston, Texas	Total	General merchandise.	53	Off Galveston bar	Burned.
11	Andrew Leighton	105478	Am. sch	84.00			No damage.		1	On passage	Washed overboard.
13	Tarifa	24912	Am. brig	533.08	Greenock	Baltimore	do		1	At sea, latitude 35° 32′ N., longitude 42° 55′ W.	Knocked overboard by main gaff; high sea, squally and dark.
13	Adair F. Bonney	105300	Am. sch	200.83	Perth Amboy, N. J.	Richmond, Va	Total	Coal	7	Off Barnegat, N. J	Never heard from.
15	Alfred Walen	1967	do	66.67	Gloucester, Mass	Grand Bank, N. F	No damage.	do	2	Grand Banks, N. F	Drowned while visiting their trawls.
18	Florence	9521	Am. bark	430.39	Port Discovery, W.T	San Francisco, Cal	Total	Lumber	9	Twenty miles south of Umpqua River, Oreg.	Water-logged and abandoned.
18	Zavalla Williams	28063	Am. brig	143.48	New York	Bangor, Me	do	Coal	6	In vicinity South Channel	Never heard from.
19	Margaret Dall	17746	Am. sch	176.32	Chicago, Ill	White Lake, Lake Michigan.	Partial	Stone	1	Ludington pier	Struck pier in storm.
20	Leading Wind	140020	Am. ship	1,208.12	Liverpool	Boston	No damage.		1	At sea	Fell overboard in gale.
20	Active	1087	Am. sch,	71.16	Fair Haven, N. Y	Toronto, Ontario	do		1	Eight miles east from Toronto, six miles from shore.	Fell overboard.
22	Joseph W. Bartlett	75183	do	540.70	Liverpool	Baltimore	do		1	Latitude 42° N., longitude 55° 57′ W.	Washed overboard by heavy sea.
26	Higgie and Jones	18746	do	439.53	Alpena, Mich	Chicago	do		1	Five miles east of Bailey's Harbor.	Slipped in trying to clear flying-jib and went overboard.
28	C. B. Windiate	125375	do	332.39	Milwaukee, Wis	Buffalo, N. Y	Total	Wheat	9	Between Milwaukee and Buffalo.	Never heard from.
28	Fanny Elder	9056	do	139.62	Vineyard Haven, Mass.	Saco, Me	do	Coal	6	At sea	Never heard from.
28	David Mitchell	6287	do	35.59	New York	On sea-cruise	No damage.		1	do	Capsizing of yawl-boat.
28	Isola	12366	do	155.58	Bangor, Me	Gloucester, Mass	do		1	Mile and a half south of Boon Island.	Knocked overboard by foreboom.
28	Annie L. Craig	1892	Am. str	889.22	Buffalo, N. Y	Detroit, Mich	do		1	On passage on Lake Erie	Fell overboard.
29	Fitz J. Babson	9959	Am. sch	69.25	Gloucester, Mass	Grand Banks, N. F	do		2	Grand Banks, N. F	Capsizing of dory.
29	Lucy Graham	140096	do	398.79	Philadelphia	Providence, R. I	do		2	Off Fire Island, N. Y	Knocked overboard by main boom.
.....	Pharsalia	150015	do	76.96	Eastport, Me	Banks	Total	Fishing outfits and fish.	12	At sea	Never heard from.
.....	Louie F. Smith	14628	do	254.83	Provincetown, Mass	Quincy, Mass	do	Coal	6	Between Provincetown and Quincy.	Do.
Dec. 1	N. and H. Gould	18063	do	141.69	Hyannis, Mass	Boston, Mass	do	do	5	At sea	Do.

TABLE 62.—*Wrecks and casualties on and near the coasts and on the rivers of the United States, &c.*—Continued.

(4) CASUALTIES FROM OTHER CAUSES—Continued.

Date of disaster.	Name of vessel.	Official number.	Description of vessel.	Tons.	Port sailed from.	Port bound to.	Whether resulting in total or partial loss.	Nature of cargo.	Number of lives lost.	Place of disaster.	Nature of casualty.
1875.											
Dec. 1	Sunnyside	22809	Am. str.	742.50	Troy, N. Y.	New York City	Total	General merchandise.	12	Hudson River, West Park, Ulster, N. Y.	Crushed by ice and sunk.
5	Louis A. Rommel	15857	Am. sch.	333.57	Beaufort, S. C.	Baltimore, Md	Partial	Guano	1	Off Frying Pan Light-vessel.	Damaged rudder and jib.
5	Joseph H. Huddell	75265	do	329.20	Boston, Mass	Georgetown, D. C.	No damage.		1	Off Aquia Creek, Potomac River.	Fell overboard from masthead while furling topsail.
11	David Owen	6052	Am. brig	383.11	Pensacola, Fla	Rio de Janeiro	do		1	On passage	Lost overboard in a heavy gale.
16	Allis Gray	105131	Am. str.	96.04	Jefferson City, Miss	Lombard Island	Partial	Ballast	1	Terrapin Island, Missouri River.	Explosion of boiler.
17	Wm. S. Pike	80096	do	619.75	Bayou Sara	New Orleans	Total	Sugar, cotton, &c.	1	Mississippi River, New Orleans.	Fire.
17	Ray	31802	Am. sch.	23.99	Baltimore, Md	Dredging-ground, Chesapeake Bay	No damage.		1	Off Love Point, mouth Chester River, Md.	Fell overboard while trying to reach buoy.
19	Golden Sheaf	85355	Am. bktine	45.64	Bonair	Portland, Me	do		1	Gulf Stream	Fell overboard in gale.
22	Waverly	26859	Am. brig	321.12	New Orleans	Rouen	do		1	At sea	Lost overboard.
24	Glendale	10133	do	423.50	Newport, Wales	Martinique, W. I.	do		1	do	Fell from main masthead.
.....	Hannah Little	11531	Am. sch.	188.78	Georgetown, D. C.	Norfolk, Va	Total	Lumber	6	Between Georgetown and Norfolk.	Never heard from.
.....	Chief	5590	Am. bark	455.76	Bangor, Me	Palermo, Italy	do	Shooks	10	At sea	Do.
.....	Itasca	12047	Am. ship	1,396.73	Baltimore, Md	San Francisco, Cal.	Partial	Coal	2	Off Cape Horn	Lost sails, spars, &c.; gale.
1876.											
Jan. 28	Adele S. Hills	105438	Am. sch.	465.75	Pensacola, Fla	Liverpool, England	do	Lumber	2	Latitude 43° 18′ N., longitude 36° 46′ W.	Dismasted and on beam-ends in gale.
	Sarah E. Kennedy	23255	Am. brig	399.52	New York	Limerick, Ireland	do	Petroleum	3	At sea	Strained and sprung a leak.
Feb. 2	Hope	11390	Am. sch.	59.62	New York	On piloting cruise	No damage.		2	SSE. of Sandy Hook light-ship.	Capsizing of boat in a tornado.
2	Emerald Isle	7782	Am. ship	1,696.57	Liverpool	New York	do		1	Outside Liverpool Banks	Fell overboard from jib-boom in gale.
5	Columbia	125909	Am. str.	1,582.43	Havana, Cuba	New York	do	Sugar, honey, &c.	1	Latitude 29° 30′, about, in Gulf Stream.	Shifting of cargo; bursting open of honey casks.

	9	A. G. Proctor		Am. sch.	69.15	Gloucester, Mass	Fishing	do		1		Lost from boat in visiting trawl.
	11	Polar Wave	150018	do	90.93	do	do	do		2	Grand Banks	While taking fish from trawl.
	21	W. H. Keeney	80362	do	313.68	Liverpool	Demerara	do		2	Near Liverpool, England	Seaman fell overboard and mate drowned trying to rescue him.
	22	Marathon	90574	do	68.43	Gloucester, Mass	Grand Banks, Newfoundland.	do		1	George's Bank	Washed overboard.
	23	Nathaniel Webster	130030	do	77.24			do		1	Thirty miles from Cape Sable.	Do.
	23	Mary R. Somers	16576	do	372.65	St. John's, New Brunswick.	Matanzas, Cuba	do		1	Near Bahama Banks, Gulf Stream.	Do.
	24	Arizona	463	do	48.95			do		1	George's Bank fisheries	Lost overboard.
	26	J. S. Presson	75625	do	92.82			do		1	do	Do.
	28	Restless	21931	do	66.47	Gloucester, Mass	Fishing	do		2	do	Lost from dory while visiting trawl.
	28	Fred'k Gerring, jr.	9905	do	70.88			do		2	do	Lost overboard.
	...	David Miller	6518	do	192.40	New York, N. Y.	Savannah, Ga	Total	Guano	6	At sea	Never heard from.
Mar.	2	A. K. Shriver	105063	do	35.96	Rappahannock Riv.	Baltimore	No damage.		1	Mouth of Rappahannock River.	Thrown overboard by jib-sheet.
	3	Edwin C. Dolliver	135041	do	87.07			do		2	Grand Banks	Lost from dory.
	6	Francis E. Hallock	9837	do	215.30	Jacksonville, Fla	New York	do		1	At sea	Lost overboard.
	7	Eliza Thompson	7555	Am. brigantine.	134.28	New Haven, Conn	Arroyo, Porto Rico	Partial	Merchandise	1	New Haven Harbor	Chains parted and lost two anchors.
	11	David Crockett	6390	Am. sch.	43.79			No damage.		1	Near Sable Island	Washed overboard.
	11	Edwin C. Dolliver	135041	do	87.07			do		1	On Grand Banks	Do.
	13	Sallie Coursey	115139	do	179.48	Pensacola, Fla	Indianola, Tex	do		1	Thirty miles SSE. of Galveston.	Knocked overboard by main-boom.
	15	James L. Shute	75825	do	105.57	Gloucester	Grand Banks	Total	Outfit, &c	14	At sea	Never heard from.
	15	Adda J. Bonner	105169	Am. barkentine.	487.99	Messina	Philadelphia	No damage.		1	One hundred miles east of Gibraltar.	Fell overboard from bow.
	17	Alfred Walen	1976	Am. sch.	66.77		George's Banks	do		2	George's Banks	Lost overboard.
	20	Lucie Wheatly	140069	do	189.78	Humacao, Porto Rico.	New London, Conn	Partial	Sugar and molasses.	1	Latitude 33° 16′, longitude 71° 53′.	Lost mainmast, &c., in hurricane.
	21	Equator	7719	Am. str.	1,044.44	Philadelphia	Charleston, S. C	No damage.		1	Forty miles north of Hatteras.	Lost overboard.
	24	Flash	120204	Am. sch.	73.37			do		1	Fortune Bay	Fell overboard.
	26	Joseph O	75030	do	65.12			do		1	Twenty miles from Cape Ann.	Washed overboard.
	28	C. W. Buoy	5612	do	37.77	Back Creek, Chesapeake Bay.	Cone River, Va	do		1	Mouth of Potomac River	Boat swamped by sea.
	29	Celina	125162	Am. bark	577.42	Buenos Ayres	Boston	do		1	One day's sail from Cape Cod.	Fell overboard from rigging.
	31	S. S. Thomas	23965	Am. ship	1,552.00	Callao	Pavillon de Pica	do		1	Pavillon de Pica	Lost while fishing by boat capsizing.
Apr.	3	"Missouri No. 1"	50951	Am. barge.	169.84	Saint Louis, Mo	Malta Bend, Mo	Total	Corn	3	Boonville Bridge, Missouri River.	Struck bridge-pier; barge turned over.
	4	E. R. Nickersen	7413	Am. sch.	60.70			No damage.		1	Banks	Lost overboard while visiting trawl.

TABLE 62.—*Wrecks and casualties on and near the coasts and on the rivers of the United States, &c.*—Continued.

(4) CASUALTIES FROM OTHER CAUSES—Continued.

Date of disaster.	Name of vessel.	Official number.	Description of vessel.	Tons.	Port sailed from.	Port bound to.	Whether resulting in total or partial loss.	Nature of cargo.	Number of lives lost.	Place of disaster.	Nature of casualty.
1876. Apr. 4	J. N. Kellogg	13047	Am. str.	263.52	Memphis, Tenn	Tennessee River	Partial.	Ballast	1	Foot of Island No. 37, thirty miles from Memphis, Mississippi River.	Blew out globe-valve.
4	Kearsarge	14051	Am. sch.	59.03	Gloucester, Mass	George's Bank	Total	Codfish	11	At sea	Never heard from.
5	A. K. Shriver	105063	do	35.96	Great Wicomico River.	Baltimore	No damage.		1	Smith's Point, Va	Caught in dredge and thrown overboard.
5	Welcome R. Beebe	26457	do	406.33	Liverpool, England	Boston, Mass	Partial	Salt	1	At sea	Lost sails, decks swept, &c., in gale.
6	J. D. Robinson	75689	do	470.84	Matanzas	New York	No damage.		1	On passage	Drowned.
8	Mary L. Peters	90648	do	532.00			do		1	Boston Harbor	Washed overboard while furling jib.
14	Mary A. Harmon	90133	do	319.66	Cardenas	New York	do		1	Florida Straits	Lost overboard at night.
15	Thomas Borden	24178	do	209.27	Philadelphia	Fall River, Mass	Partial	Coal	1	Ten miles west of Montauk.	Main-sheet block carried away by gale.
17	Albert and Edward	105592	do	96.24	San Francisco	Humboldt Bay, Cal.	do	Ballast	5	Humboldt Bar, Cal	Capsized.
17	Dictator	6233	Am. str.	293.94	Saint Louis, Mo	Dubuque, Iowa	Total	do	9	Hannibal bridge, Mississippi River.	Capsized and sunk.
18	Fitz J. Babson	9959	Am. sch.	69.25			No damage.		2	Banks	Lost overboard from dory.
20	Housatonic City	19182	Am. steam-scow.	15.56	Huntington		Total	Wood	1	Huntington, Conn., Housatonic River.	Passing over dam.
25	Tom Williams	24995	Am. sch.	366.91	Cienfuegos	New York	No damage.		1	At sea, latitude 30° 36′ N., longitude 79° 7′ W.	Killed by fall from mast-head.
27	Jos. F. Allen	75040	do	62.63			do		2	Banks	Fell overboard from dory.
	Saratoga	115440	do	74.96	Gloucester, Mass	George's Bank	Total	Fish	9	At sea	Never heard from.
May 4	Chas. M. Whitaker	4064	Am. str.	53.60	Spusia Islands, Susquehanna River, Md.	Baltimore	No damage.		1	Half way between Pool's and Miller's Islands, Chesapeake Bay.	Blown overboard.
11	Oriola	18840	Am. sch.	59.15	Provincetown, Mass	Grand Banks, Newfoundland.	Partial	Fishing-outfits	1	Race Point, Mass	Loss of sail during moderate gale.
17	Pat Cleburne	19912	Am. str.	561.17	Evansville, Ind	Paducah, Ky	Total	General merchandise.	16	Ohio River, two and one-half miles below Shawneetown, Ill.	Burned.

							age.			tude 24° N., longitude 82° W.	
June 2	Lancaster	14538	Am. str.	280.40	Havre de Grace	Baltimore	do		1	Off Sparrow's Point, Patapsco River.	Drowned; circumstances unknown.
15	Oriole	19415	do	44.79	Stella Plantation, Mississippi River.	New Orleans	Total	Ballast	8	Stella Plantation, Mississippi River.	Explosion of boiler.
19	Indian		do	64.04	New York	Cruising off Sandy Hook, N. J.	No damage.		1	Twelve miles southeast of Sandy Hook Light-Ship.	Pulled overboard by ship's hawser.
20	H. W. Workman	11744	do	40.33	At wharf	At wharf	Total	Ballast	3	New York Harbor	Explosion of boiler.

Total: vessels, 126; tons, 36,339.84; total losses, 30; partial losses, 18; no damage, 78; lives lost, 380.

In a number of instances, in the above table, the immediate cause of the loss of life cannot be stated.

TABLE 63.—*Wrecks and casualties on or near the coasts and on the rivers of the United States &c., during the year ending June 30, 1876, involving loss of life.*

Nature of casualty.	Number of vessels.	Tons.	Total loss.	Partial loss.	No damage to vessel.	Number of lives lost.
Founderings	22	7,993.40	19	3	.....	164
Strandings	28	9,689.61	24	4	.....	111
Vessels collided	13	4,843.15	10	3	.....	300
Other causes	126	36,339.84	30	18	78	360
Total	189	58,866.00	83	28	78	935

NOTE.—In this table are included a number of cases in which loss of life was sustained without any injury occurring to the vessel meeting with such casualty; for example, fishermen drowned by the upsetting of their dory while visiting their trawls; knocked overboard by boom, &c. In these cases the nature of the cargo is not stated.

TABLE 64.—*List of places on the coasts of the United States where vessels have stranded during the last ten years.*

ATLANTIC COAST.

Name of place.	Fiscal year ending June 30—										Total.
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
Absecom, N. J	....	....	....	1	....	1	....	....	3	....	5
Absecom Bar, N. J	....	....	....	....	....	....	....	....	....	2	2
Addison, Me	2	....	2	....	....	....	....	....	....	1	5
Ajax Reef, Fla	....	....	....	....	....	....	....	1	....	....	1
Alden Rock, Portland, Me	....	....	....	....	....	....	....	....	....	1	1
Allen Island, Penobscot Bay	....	....	....	....	....	....	....	....	1	....	1
Amazeen Island, N. H	....	....	....	....	....	....	....	....	1	....	1
American Shoal Reef, Fla	....	....	....	....	....	....	....	1	....	....	1
Atlantic City, N. J	1	....	1	....	....	....	....	....	....	....	2
Aransas, Tex	....	....	....	2	1	1	....	1	....	1	6
Assawaman Inlet, Va	....	....	....	....	....	....	....	1	....	....	1
Asylum Bridge, R. I	....	....	....	2	....	....	....	....	....	....	2
Avery's Rock, Mass	....	....	....	....	....	....	....	1	....	....	1
Back Beach, Me	....	....	....	....	....	....	....	....	1	....	1
Bailey Island, Me	....	....	....	....	....	....	....	....	1	....	1
Baker Island Bar, Mount Desert, Me	....	....	....	....	....	....	....	....	....	2	2
Bangs Island, Me	....	....	....	....	....	....	1	....	....	1	2
Barnegat, N. J	7	2	1	2	2	2	....	3	2	1	22
Barnegat Inlet, N. J	....	....	....	....	....	....	....	....	....	2	2
Barrett's Point, N. Y	....	....	....	....	....	....	....	....	....	1	1
Barter Island, Southeast Bay, Me	....	....	....	....	....	....	....	....	1	....	1
Bartlett Reef, Conn	....	....	....	....	....	....	....	1	....	....	1
Bass Island, Cape Porpoise, Me	....	....	....	....	....	....	....	....	....	2	2
Bass River Breakwater, Cape Cod	....	....	....	....	....	1	....	....	....	....	1
Bateman Point, R. I	....	....	....	....	....	1	....	....	....	....	1
Bayou Reef, South Pass	....	....	....	....	....	....	....	....	1	....	1
Bay Shore, N. J	....	....	....	....	....	....	1	....	....	....	1
Bay View, Cape Ann, Mass	....	....	....	....	....	....	....	....	1	....	1
Beach Island, Me	....	....	....	....	....	....	....	1	....	....	1
Bear Point, near Addison, Me	....	....	....	....	....	....	....	....	....	1	1
Bearse's Shoal, Cape Cod	....	....	....	....	....	....	....	1	....	....	1
Beaufort Bar, N. C	2	1	2	....	....	1	....	....	2	....	8
Beaufort Reef, N. C	....	....	....	....	....	....	....	....	....	1	1
Beaufort, S. C	....	....	....	....	....	....	....	1	....	....	1
Beaver Tail Rock, R. I	....	1	....	1	2	1	....	1	1	1	8
Biddeford Pool, Me	....	....	....	....	....	....	....	1	....	....	1
Birch Point, Weskeag River, Me	....	....	....	....	....	....	....	....	....	1	1
Bishop and Clark's Shoals, Me	....	....	....	....	....	....	....	....	1	....	1
Black Island, Me	....	....	....	....	....	....	....	....	1	....	1
Black Rock, Block Island, R. I	....	....	....	....	....	....	1	....	....	....	1
Black Ledge, New London, Conn	....	....	....	....	....	....	....	....	....	1	1
Black Rock, Conn	....	....	....	....	....	....	....	....	....	2	2
Blackwell's Island, N. Y	....	....	....	....	....	....	....	1	....	....	1

TABLE 64.—*List of places on the coasts of the United States where vessels have stranded, &c.*—Continued.

ATLANTIC COAST—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
Block Island, R. I	....	....	2	....	....	....	....	....	4	2	8
Block Island, R. I., (Coommas Cove)	....	....	....	....	....	....	....	....	....	1	1
Blue Hill Bay, Me	....	....	....	....	....	1	....	....	....	....	1
Blue Rock, R. I	....	....	....	1	....	....	....	....	....	....	1
Bluff Island, Saco Bay, Me	....	....	....	....	....	....	....	....	....	1	1
Bodkin Bar, Chesapeake Bay	....	....	....	....	....	....	....	1	....	....	1
Body Island Light, N. C	....	....	....	....	....	....	....	1	....	....	1
Bolsbubert Island, Me	....	....	....	....	....	....	....	....	1	....	1
Bolivar Beach, Tex	....	....	....	....	....	....	....	....	....	1	1
Bolivar Point, Tex	....	....	....	....	1	....	....	....	....	....	1
Bonds, N. J., (¼ mile north of life-saving station 22, dist. 4)	....	....	....	....	....	....	....	....	....	1	1
Boon Island, Me	....	....	....	....	....	....	1	1	....	....	2
Booth Bay, Me	....	....	....	1	....	....	....	1	1	....	3
Boston Neck, R. I	....	....	....	....	....	....	....	1	....	....	1
Brandywine Shoals, Delaware Bay	....	....	....	....	....	....	....	2	3	1	6
Brant Island Shoal, Pamlico Sound	....	....	....	....	....	....	....	....	....	1	1
Brazos Bar, Tex	....	....	....	....	....	1	....	....	....	1	2
Brazos de Santiago, Tex	....	....	....	....	....	....	....	....	4	....	4
Breaking Ledge, Me	....	....	....	....	....	....	....	....	1	....	1
Brenton Reef, R. I	....	1	3	....	....	....	1	1	....	....	6
Brewster's Beach, Mass	....	....	....	....	1	....	....	....	....	....	1
Brewster's Reef, Fla	....	....	....	....	....	....	....	1	....	....	1
Brigantine Bar, N. J	....	....	....	....	....	....	....	....	....	2	2
Brigantine Shoals, N. J	....	1	2	3	2	....	2	6	1	....	17
Browney Island, (entrance to Englishman Bay,) Me	....	....	....	....	....	....	....	....	....	1	1
Brown Ledges, Penobscot Bay	....	....	....	....	....	....	....	....	1	....	1
Buckarce Shoals, Va	....	....	....	....	....	....	....	1	....	....	1
Buckles Island Harbor, Me	....	....	....	....	....	....	....	....	....	1	1
Bullock's Point, R. I	....	....	....	1	....	....	....	....	....	....	1
Bull River, (15 miles southwest of Helena Light, S. C)	....	....	....	....	....	....	....	....	....	1	1
Bull Rock, Boston Bay	....	....	....	....	....	....	....	1	....	....	1
Bunker's Ledge, Me	....	....	....	....	....	....	....	1	....	....	1
Calcasieu River, La	....	....	....	....	....	....	....	....	1	....	1
Campobello Beach, Eastport, Me	....	....	....	....	....	....	....	....	....	1	1
Caney Creek, Tex	....	....	....	....	....	....	....	....	1	....	1
Cape Ann, Mass	....	....	....	....	1	....	....	....	....	....	1
Cape Arundel, Me	....	....	....	....	....	....	....	....	1	....	1
Cape Carnaveral, Fla	....	....	....	....	....	1	....	....	....	....	1
Cape Charles, Va	....	....	....	....	....	....	....	1	....	....	1
Cape Cod, Mass., (precise locality not stated)	1	....	1	1	1	....	1	....	....	....	5
Cape Elizabeth, Me	....	....	....	....	....	....	....	1	1	....	2
Cape Elizabeth, Me., (12 miles east-southeast of)	....	....	....	....	....	....	....	....	....	1	1
Cape Fear, N. C	....	....	....	....	....	....	....	1	....	....	1
Cape Fear River, N. C., (mouth of)	....	....	....	....	....	....	....	....	2	1	3
Cape Hatteras, N. C	....	4	1	....	1	2	2	....	1	2	13
Cape Hatteras, N. C., (30 miles south-southwest of)	....	....	....	....	....	....	....	....	....	1	1
Cape Henlopen, Del	1	1	....	....	....	....	....	5	1	5	13
Cape Henry, Va	....	1	1	....	....	....	....	....	3	....	5
Cape Henry, Va., (4 miles south of life-saving station No. 1)	....	....	....	....	....	....	....	....	....	1	1
Cape Lookout, N. C	3	1	1	3	....	1	1	1	2	....	13
Cape Lookout Light, N. C., (35 miles west of)	....	....	....	....	....	....	....	....	....	1	1
Cape Lookout Light, N. C., (1½ mile southwest by west of)	....	....	....	....	....	....	....	....	....	1	1
Cape May, N. J	1	1	....	....	....	....	3	1	2	....	8
Cape May, Hereford Light, N. J	....	....	....	....	....	....	....	....	....	1	1
Cape May, Steamboat Landing, N. J	....	....	....	....	....	....	....	....	....	1	1
Cape Neddock, Me	....	2	....	....	....	....	....	....	....	....	2
Cape Poge, Mass	1	1	....	....	....	....	....	2	....	1	5
Cape Porpoise, Me	....	....	....	....	....	1	....	....	1	....	2
Cape Romain, S. C	....	....	....	....	....	....	....	....	....	1	1
Cape San Blas, Fla	....	....	....	....	....	....	....	....	....	1	1
Cape Small Point, Me	....	....	....	....	....	....	....	1	....	....	1
Captain's Island, Long Island Sound	....	....	1	....	....	....	....	....	....	....	1
Caroline Shoal, N. C	....	....	....	....	....	....	....	1	....	....	1
Carson's Inlet, N. J	....	1	1	....	....	....	1	....	....	....	3
Carter's Bar, Va	....	....	2	1	....	....	....	....	....	1	4
Carysfort Reef, Fla	....	....	....	....	....	....	....	....	1	....	1
Cash's Reef, East River, N. Y	....	....	....	....	....	....	....	....	....	1	1
Castle Hill, R. I	1	....	....	....	....	....	....	....	....	....	1
Cedar Bayou, Tex	1	....	....	....	....	....	....	....	....	....	1
Cedar Island, Va	....	....	....	....	....	....	....	1	....	1	2
Cedar Tree Neck, Vineyard Sound	....	....	....	....	....	....	....	....	1	....	1
Cedar Keys, Fla	....	....	....	....	1	....	1	....	....	....	2
Chandeleur Island Light, La	....	....	....	....	....	....	....	....	1	....	1
Chandeleur Island Light, (4 miles southeast of,) La	....	....	....	....	....	....	....	....	....	1	1
Charles Island, Conn	....	....	....	....	....	....	....	....	1	....	1
Charleston Bar, S. C	....	....	....	....	....	....	....	1	1	....	2

TABLE 64.—*List of places on the coasts of the United States where vessels have stranded, &c.*—Continued.

ATLANTIC COAST—Continued.

Name of place.	Fiscal year ending June 30—										
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	Total.
Charleston Harbor, S. C	....	....	....	....	....	....	....	....	....	2	2
Chatham Bar, Cape Cod	....	....	2	....	2	1	6	2	....	5	18
Chatham, Mass	....	....	....	....	....	....	....	....	1	....	1
Chebeag Island, Me	....	....	....	....	....	....	....	....	....	1	1
Cherrystone Light, Va., (5 miles above)	....	....	....	....	....	....	....	....	....	1	1
Chicamacomico, N. C	....	2	1	....	....	....	....	....	....	....	3
Chincoteague, Va	....	....	....	1	1	....	....	1	....	....	3
Chincoteague Shoals, Va	....	....	....	....	....	....	....	....	....	1	1
Cincinnati Bar, N. J	....	....	....	....	....	....	....	....	1	....	1
Clark Island, Me	....	....	....	....	....	....	....	....	1	....	1
Clark Island, Portsmouth, N. H	....	....	....	....	....	....	....	....	....	1	1
Clapboard Island, Me	....	....	....	....	....	....	....	....	....	1	1
Clear Water, Fla	....	....	....	....	....	....	1	....	....	....	1
Clement's Cove, Me	....	....	....	....	....	....	....	1	....	....	1
Cliff Shore, Mass	....	....	....	....	....	....	....	1	....	....	1
Clinton Point, Long Island Sound	....	....	....	....	....	1	....	....	....	....	1
Coaster's Harbor Island, R. I	....	....	....	2	....	....	....	....	....	....	2
Cobb's Island, Va	....	....	....	....	1	....	....	....	....	....	1
Coffee's Inlet, N. C	....	....	....	....	....	....	....	....	....	1	1
Cold Spring Inlet, N. J	....	....	....	....	....	1	1	2	2	1	7
Common Flats, Cape Cod, Mass	....	....	....	....	....	....	....	1	....	....	1
Conanicut, R. I	....	....	....	2	....	....	2	....	1	....	5
Coney Island, N. Y	....	....	....	....	....	....	1	....	....	....	1
Copp's Island	....	....	....	....	....	....	....	....	1	....	1
Coral Reef, Fla	....	....	....	....	....	....	1	....	....	....	1
Core Sound, N. C	....	....	....	....	....	....	....	....	1	....	1
Cove Point, Chesapeake Bay, (near)	....	....	....	....	....	....	....	....	....	1	1
Cox Head, Me	....	....	....	....	....	....	....	....	....	1	1
Cox's Shoal, N. J	....	....	....	....	....	....	1	....	....	....	1
Crab Meadow, Long Island Sound	....	....	....	....	....	....	1	....	....	....	1
Cranberry Inlet, Me	1	....	....	....	....	....	....	....	....	....	1
Cranberry Island, Me	....	....	....	....	....	....	....	....	....	2	2
Cranberry Island Light, Petty Pan Reef, Me	....	....	....	....	....	....	....	....	....	1	1
Crocker's Reef, Fla	....	....	....	....	....	....	....	1	....	....	1
Cross Island, Me	....	....	....	....	2	....	....	2	....	....	4
Cuckolds, Me	....	....	....	....	....	....	....	2	....	....	2
Cumberland Island, Ga	....	....	....	....	....	....	....	1	....	....	1
Carrituck Inlet, N. C	....	2	....	1	1	....	2	2	1	....	9
Curtis Island, off Stony Creek, Conn	....	....	....	....	....	....	....	....	....	1	1
Cutler, Me	1	2	4	1	2	....	....	1	....	....	11
Cuttyhunk Harbor, Mass	....	....	....	....	....	....	....	....	....	1	1
Cuttyhunk Island, Mass	1	....	1	....	....	2	....	....	2	2	8
Davis Neck, Mass	....	....	....	....	....	....	....	....	2	....	2
Davis Shoal, Florida Reef	....	....	....	....	....	....	....	....	2	....	2
Dawson Shoal, Va	....	....	....	....	....	....	....	1	....	....	1
Dawson Shoal, near Watchapreague Inlet, Va	....	....	....	....	....	....	....	....	....	1	1
Deal Beach, N. J	1	....	....	....	....	....	....	....	....	1	2
Deal Beach, N. J., (1 mile north of life-saving station)	....	....	....	....	....	....	....	....	....	1	1
Decros Point, Tex	....	....	....	....	....	....	....	....	....	1	1
Deer Island, Shore Ledge, Me	....	....	....	....	....	....	....	....	....	1	1
Deer Island, Me	....	....	1	....	....	....	....	....	1	....	2
Delaware Breakwater, Del	....	1	1	....	2	1	....	1	2	2	10
Dennis, Cape Cod, Mass	....	....	....	....	....	....	....	....	....	1	1
Dickens Point, Block Island, R. I	....	....	....	....	1	....	....	....	....	....	1
Dighton, Mass	....	....	....	....	1	....	....	....	....	....	1
Dix Flat, Mass	....	....	....	....	....	....	....	....	1	....	1
Doboy Sound, (South Breakers,) Ga	....	....	....	....	....	....	....	....	....	1	1
Dread Ledge, Mass	....	....	....	....	....	....	....	1	....	....	1
Dumpling Rock, Buzzard's Bay, Mass	....	....	....	....	....	....	....	....	....	1	1
Duck Island, Mass	....	....	....	....	....	....	....	....	1	....	1
Duck Ledge, Me	....	....	....	....	....	....	....	....	1	....	1
Dutch Island, R. I	....	....	....	....	....	....	....	1	....	2	3
East Chop, Vineyard Haven	....	....	....	....	....	....	....	....	2	....	2
East Rockaway Bar, Long Island	....	....	....	....	....	....	....	....	1	....	1
Eaton's Neck, Long Island, N. Y	....	....	....	....	....	....	....	1	....	....	1
Elbow Reef, Fla	....	....	....	....	....	....	....	1	....	....	1
Eldridge's Shoal, Vineyard Sound	....	....	....	....	....	....	....	....	....	1	1
Elihu's Island, Pawcatuck Bay, R. I	....	....	....	....	....	....	....	....	....	1	1
Elizabethport Bar, N. J	....	....	....	....	....	....	....	....	....	1	1
Emery's Point, Me	....	....	....	....	....	....	....	1	....	....	1
Falkner's Island, Long Island Sound	....	....	....	....	....	....	....	....	....	1	1
Fall River, Mass	....	....	....	....	....	....	....	....	....	3	3
False Cape, Va	....	....	....	....	....	....	....	....	2	....	2
Fargo River, Long Island, N. Y	....	....	....	....	....	....	1	....	....	....	1
Fawn Bar, Boston Bay	....	....	....	....	....	....	....	1	....	....	1
Fenwick's Island, (10 miles south of,) Md	....	....	....	....	....	....	....	....	....	1	1

TABLE 64.—*List of places on the coasts of the United States where vessels have stranded, &c.*—Continued.

ATLANTIC COAST—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
Fernandina Bar, Fla	....	....	....	....	....	....	....	....	1	....	1
Fire Island, Long Island, N. Y	....	....	....	....	....	....	2	1	2	....	5
Fire Island, near Northport, Penobscot Bay	....	....	....	....	....	....	....	....	....	1	1
Fire Island Bar, Long Island, N. Y	....	....	....	....	....	....	....	....	....	2	2
Fire Island Inlet, Long Island, N. Y	....	....	....	....	....	....	....	....	....	1	1
Fire Island Light, Long Island, N. Y., (5 miles east of)	....	....	....	....	....	....	....	....	....	1	1
Fire Island Light, Long Island, N. Y., (8 miles east of)	....	....	....	....	....	....	....	....	....	1	1
Fisher's Island, Long Island Sound	2	....	....	2	....	....	....	3	1	1	9
Fisherman's Island, Me	....	....	....	....	....	....	....	1	....	1	2
Fishing Island, N. H	....	....	....	....	....	....	....	....	1	....	1
Flander's Bay, Long Island	....	....	....	....	....	....	....	....	1	....	1
Fletcher's Neck, Me	....	....	....	....	....	....	....	....	1	....	1
Flogger's Shoal, Delaware Bay	....	....	....	....	....	....	....	....	1	1	2
Florida Reef, Fla	....	1	....	....	2	....	....	1	....	....	4
Flye Island Light-House, (1¼ miles northwest of,) Me	....	....	....	....	....	....	....	....	....	1	1
Folly Island, Cape Porpoise, Me	....	....	....	....	....	....	....	....	....	1	1
Fort Carroll, Md	....	....	....	....	....	....	....	....	1	....	1
Fort Caswell, N. C	....	1	....	....	....	....	....	....	....	....	1
Fort Macon, N. C	....	....	....	....	....	....	....	....	1	....	1
Fort Pond Bay, Long Island, N. Y	....	....	....	....	....	....	....	1	....	....	1
Fort Preble, Cape Elizabeth, Me	....	....	....	....	....	....	....	....	....	1	1
Fort Green, R. I	....	....	....	....	....	....	....	....	....	1	1
Fort Island, Me	....	....	....	....	....	....	....	1	....	....	1
Fort Taylor, Fla	....	....	....	....	....	....	....	....	1	....	1
Fox Island, (northern head of,) Me	....	....	....	....	....	....	....	....	....	1	1
Franklin Light, Me	....	....	....	....	....	....	....	....	1	....	1
French Reef, Fla	....	....	....	....	....	....	1	....	1	....	2
Fresh-Water Cove, Mass	....	....	....	....	....	....	....	1	....	....	1
Frisbee Ledge, Me	....	....	....	....	....	....	....	1	....	....	1
Frying-Pan Shoals, N. C	....	1	....	....	1	....	....	....	....	....	2
Gallop's Island, Boston Harbor	....	....	....	....	....	....	....	....	1	....	1
Galveston, Tex	....	....	....	....	3	2	....	2	....	1	8
Galveston Island, (east end of,) Tex	....	....	....	....	....	....	....	....	....	3	3
Gangway Rock, off Watch Hill, R. I	....	....	....	....	....	....	....	....	....	1	1
Gardiner's Bay, N. Y	....	....	....	....	....	....	....	....	1	....	1
Gay Head, Martha's Vineyard	....	....	....	....	....	1	....	....	....	....	1
George's Island, Boston Harbor	....	....	....	....	....	....	....	....	1	....	1
George's Island, Me	....	....	....	....	....	....	1	....	....	....	1
Georgetown Bay, S. C	....	2	....	....	....	3	....	....	....	....	5
Georgetown, (Outer Bar,) S. C	....	....	....	....	....	....	....	....	....	2	2
Gerrish Island, Portsmouth Harbor, N. H	....	....	....	....	....	....	....	....	....	1	1
Gilbert's Bar, Fla	....	....	....	....	....	....	....	1	....	....	1
Gloucester, Mass	....	....	....	....	....	....	....	....	....	3	3
Goat Island, R. I	....	....	....	....	....	....	....	1	....	....	1
Goat Island Point, Me	....	....	....	....	....	....	....	....	....	1	1
Goat Island, Cape Porpoise, Me	....	....	....	....	....	....	....	....	....	2	2
Good Harbor Beach, Mass	....	....	....	....	....	....	....	....	1	....	1
Goose Island, Long Island Sound	....	....	....	....	....	....	....	....	....	1	1
Goshen Reef, Long Island Sound	....	....	....	....	....	....	....	....	1	2	3
Governor's Island, N. Y	....	....	....	....	....	....	....	....	1	....	1
Grace Point, Block Island, R. I	....	....	....	....	....	....	1	....	....	....	1
Grand Manan, near coast of Me	....	....	....	....	1	2	2	1	1	....	7
Grand Manan, (small island east of,) near coast of Me	....	....	....	....	....	....	....	....	....	1	1
Gray's Ledge, Me	....	....	....	....	....	....	....	1	....	....	1
Graves, Boston Harbor	....	....	....	....	....	....	....	....	3	....	3
Great Bay Light, N J	....	....	....	....	....	....	....	1	....	....	1
Great Egg Harbor, N. J	....	....	....	....	....	1	....	1	....	....	2
Great Egg Harbor Bar, N. J	....	....	....	....	....	....	....	....	....	1	1
Great Ledge, Mass	....	....	....	....	....	....	....	1	....	....	1
Great Rock, near Seaconnet, R. I	....	....	....	....	....	....	....	....	....	1	1
Great Point, Nantucket	4	1	2	....	1	3	....	1	....	....	12
Great Pond, N. J	....	....	....	....	....	....	....	....	1	....	1
Green Island Ledge, Me	....	....	....	....	....	....	1	....	....	....	1
Green Island Reef, Casco Bay	....	....	....	....	....	....	....	....	....	1	1
Green Island, Boston Harbor	....	....	....	....	....	....	....	....	1	....	1
Green Run Inlet, Md	....	....	....	....	....	....	....	....	1	....	1
Grecian Shoals, Fla	....	....	....	....	....	....	....	1	....	....	1
Guilford, Conn	....	....	....	....	....	....	....	....	1	....	1
Gull Rock, Long Island Sound	....	....	....	....	....	....	....	1	....	....	1
Gull Rock, Newport Harbor	....	....	....	....	....	....	....	....	2	....	2
Guy's Ledge, Me	....	....	....	....	....	....	....	1	....	....	1
Hallett's Point, Hell Gate, N. Y	1	....	....	....	....	....	....	....	....	....	1
Halibut Point	....	....	....	....	....	....	....	....	1	....	1
Hampton Bar, Va	....	....	....	....	....	....	....	....	....	1	1
Hampton Beach, N. H	....	1	....	....	....	....	....	....	....	....	1
Handkerchief Shoal, Mass	1	1	....	....	....	....	....	....	2	....	4

TABLE 64.—*List of places on the coasts of the United States where vessels have stranded, &c.*—Continued.

ATLANTIC COAST—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
Harbor Island, Me										1	1
Harding's, (entrance to Boston harbor)										1	1
Harding's Beach, Cape Cod Bay										1	1
Hart Island, Long Island Sound						1		2	1	2	6
Harwich Bar, Mass										1	1
Harwichport, Mass										1	1
Haskell Island, Me										1	1
Hatteras Inlet, N. C	3		5							2	10
Hatteras Light, (8 miles north of,) N. C										1	1
Hatteras Shoal, N. C										1	1
Hatteras Swash, (2 miles from Inlet Light,) N. C										1	1
Hawkins Point, Chesapeake Bay									1		1
Head Harbor Island, Me								1			1
Hedge Fence, Mass			1						2	1	4
Hell Gate, N. Y		3		3			2	4	6	3	21
Hell Gate, (Steep Rock,) N. Y										1	1
Hempstead, Long Island, N. Y		1						1			2
Hen and Chickens Reef, Del						1					1
Hereford Bar, N. J										1	1
Hereford Inlet, N. J								3	1	1	5
Herring Bay, Chesapeake Bay									2		2
Herring Gut, Me				1							1
Hewett's Point							1				1
Highland Light, Cape Cod								1			1
Highland Light, (3 miles from,) N. J										1	1
Highlands, N. J				1					1		2
Hillsborough River, Fla								1			1
Hill's Point, Chesapeake Bay								1			1
Hodgdon Cove, Tremont, Me										1	1
Hog Island, Va	2		2	3		1	3	3		1	15
Hog Island Inlet, Va										1	1
Hog Island Light, (near,) Va										1	1
Holmes Hole, Mass								1	1		2
Horn Island, Mississippi Sound										1	1
Hope Island, R. I						1					1
Horses' Race, Boston Bay								1			1
Horseshoe Shoal, Nantucket Sound				1							1
Horton's Point, N. Y							1		1		2
Horton's Point, (3 miles east of,) N. Y										1	1
Horton's Point Light, (10 miles west of,) N. Y										1	1
Hough's Beach, Gloucester harbor, Mass										1	1
Hunting Island, S. C								1			1
Huntington Neck, Long Island Sound									1		1
Hyannis, Mass										1	1
Hyannisport Point, Mass										1	1
Indianola, Tex					1		1			1	3
Indianola, Tex., (7 miles southwest of)										5	5
Indianola, Tex., (2 miles west of)										1	1
Indianola, Tex., (2 miles southwest of)										2	2
Indianola, Tex., (7 miles south of)										3	3
Indian River Inlet, Fla		1		1	1						3
Ingraham Point, Me								1			1
Inlet Shoals, N. J									2		2
Inman Bar, Nantucket					1						1
Ipswich Bar, Mass								2	4		6
Island Bank, N. J									1		1
Island Ledge, Mass										1	1
Islesborough, Me			1								1
Isles of Shoals, N. H										1	1
Jamaica Island, Kittery, Me										1	1
James Ledges, Wickford, R. I										1	1
Jameson Point, Me									1		1
Jerry's Point, N. H								1			1
Jones's Beach, Long Island, N. Y									3		3
Jones's Hill, (near life-saving station No. 4, district 6,) N. C										1	1
Jones's Inlet, Long Island, N. Y					1	1			1		3
Jonesport, Me	4	2	1	1	3	4	3				18
Jupiter Light, Fla					4	1	1				6
Kent Island, Chesapeake Bay										1	1
Kettle Bottom Rocks, R. I				1	1						2
Key West, (southwest point Quicksand,) Fla										1	1
Killpond Shoal, Mass								1			1
Kinnekeet, N. C		1					2				3
Kingfish Shoal, Fla									1		1
Kittery Point, Me										2	2

TABLE 64.—*List of places on the coasts of the United States where vessels have stranded, &c.*—Continued.

ATLANTIC COAST—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
Knowlton's Beach, Rockport, Mass										2	2
Lambert's Cove, Vineyard Sound										1	1
Lane's Island, Me									1		1
Last Island, Gulf of Mexico										1	1
Lattimer's Reef, Long Island Sound		1							1		2
Lewes, Del								2		1	3
Lewistown, Del										1	1
L'Homme à Dieu Shoal, Vineyard Sound	1							1		2	4
Libby Island, Me		1				1				2	4
Little Beach, N. J								1			1
Little Cranberry Island, Me									1		1
Little Cumberland Island, Ga	1							1			2
Little Egg Harbor, N. J		1		1		3		1			6
Little Egg Harbor, (inner bar,) N. J										2	2
Little Egg Harbor Inlet, N. J										1	1
Little Egg Harbor, Long Beach, N. J										1	1
Little Gull Island, Long Island Sound										1	1
Little Inlet, Long Island, N. Y										1	1
Little Island, Vineyard Haven								1			1
Little Moriches Beach, Long Island, N. Y									1		1
Little River Island, (near light-house,) Me										1	1
Little Round Shoal, Mass							1				1
Lloyd's Neck, Long Island									1		1
Lockwood's Folly Bar, N. C									1		1
Lockwood's Folly Beach, N. C										1	1
Long Beach Shoals, N. J					1						1
Long Branch, N. J	2	1	1	1			1		1	1	8
Long Branch, N. J., (2 miles north of)										1	1
Long Branch, N. J., (3 miles south of)										1	1
Long Island Coast, (precise locality not stated)	6	1	2	4	2	1				1	17
Long Island Harbor Head, Islesborough, Me										1	1
Long Island Sound, (precise locality not stated)			1			6					7
Lovell's Island, Boston Harbor									1		1
Lowell's Point, Me								2			2
Lower Clapboard Island Ledge, Me										1	1
Lower Hell Gate, Me								1			1
Lubec Narrows, (Gun Rock,) Me										1	1
Ludington Reef, New Haven Harbor										1	1
Lunging Island, Isles of Shoals, N. H										1	1
Lynn Haven Bay								1			1
Machias, Me										1	1
Machiasport, Me				1						2	3
Magothy River, (mouth of,) Chesapeake Bay										1	1
Mansfield Ledge, Me., (entrance to Deer Island Thoroughfare)				2						1	1
Marblehead, Mass											2
Marblehead Neck, Mass										1	1
Mark Island Ledge, Penobscot Bay										1	1
Mark Island Reef, Me								1			1
Marsh Bank Bar, off Harwich, Mass										1	1
Marquesas, Fla								1	1	1	3
Matagorda, Tex., (10 miles southwest of)										2	2
Matagorda, Tex., (17 miles east of)										1	1
Matagorda, Tex., (7 miles south-southeast of)										1	1
Matagorda, Tex., (near Half-Moon Reef Light)										1	1
Matagorda Bay, Tex	2						1	2		1	6
Matagorda Bayou, Tex										1	1
Matagorda Island, Tex										3	3
Matagorda Peninsula, (6 miles from mouth of Caney Creek)										1	1
Menanktesuck Point, Conn								1			1
Micomit Rip, Mass								1			1
Middle Ground, Chesapeake Bay									2		2
Milk Island, Mass								1	1		2
Mill Creek Flats, Hampton Roads										1	1
Mishaum Point, Mass							1				1
Mispillion Creek, Del								1			1
Mobile Bay				1							1
Monhegan Island, (southwest point of,) Me										1	1
Monomoy Point, Cape Cod					1					1	2
Montauk Point, Long Island		1		1							2
Moose Island, Booth Bay Harbor, Me									1		1
Mooseabeck Light, Mistake Island, Me									1		1
Mooseabeck Reach, entrance to Englishman Bay, Me										1	1
Morris Cove, New Haven Harbor											1
Moshegan Harbor, Me											1

TABLE 64.—*List of places on the coasts of the United States where vessels have stranded, &c.*—Continued.

ATLANTIC COAST—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
Mount Desert, Me					1						1
Muscle Ridges, Me									1		1
Muscle Ridge Channel, (entrance to,) Me										1	1
Muskeget Shoal, Nantucket Sound	1			1				1			3
Musquito Bar, Fla										1	1
Musquito Inlet, Fla					1	2					3
Musquito Island, Me									1		1
Mustang Island, Tex								1			1
Mystic, Mass									1		1
Nag's Head, N. C						1					1
Nantucket, Mass	2	2	3	1	1	1	2		4		16
Napatree Point, Conn										1	1
Nappertrice Point, Martha's Vineyard							1				1
Narragansett Bay, R. I								1	1		2
Narragansett Pier, R. I							1	1			2
Nashawan Island, Vineyard Sound						2					2
Nash's Island, Me								1			1
Nassau Inlet, Fla								1			1
Naushon Island, Vineyard Sound										1	1
Nausett, Cape Cod		1	2			1		9	1	1	15
Navy Cove and Mobile Point, (between,) Miss									1		1
New Bedford Harbor, Mass									1		1
New Berne Reef, N. C									1		1
Newburyport, Mass								1	1		2
Newburyport Bar, Mass										1	1
Newcomb's Hollow, (¼ mile north of,) Mass										1	1
Newcomb's Hollow, (outer bar,) Wellfleet, Mass										1	1
Negro Island, (northeast side of,) Saco Bay, Me										1	1
New Haven, Conn		1		1					1	1	4
New Inlet, N. C	2			1					2		5
New Inlet, N. C., (5 miles north of)										1	1
New Inlet, N. J									1		1
New Inlet, Long Island, N. Y										1	1
New Jersey Coast, (precise locality not stated)	1	2	1	3	1	1					9
New London, Conn							2				2
Newport, R. I		1							1		2
Nigger Head Rock, Hallett's Point, Hell Gate										1	1
Nigger Island, Me								1			1
Nigger Point, Hell Gate, N. Y										1	1
No Man's Land, Martha's Vineyard	1										1
Nominesset Island, Vineyard Sound									1		1
Norman's Woe, Cape Ann, Mass								1			1
North Breakers, mouth of Merrimac River, Mass										1	1
North Breakers, Musquito Inlet, Fla										1	1
North Brother, Hell Gate, N. Y							1			1	2
North Inlet, S. C									1		1
North Point, Chesapeake Bay, (3 miles southeast of)										1	1
Norton's Shoals, Mass								2			2
Norwalk Island, Long Island Sound									1		1
Oak's Ledge, Mass								1			1
Ocean Grove, N. J								1			1
Ocracoke, N. C	1						1				2
Old Cilley Ledge, Me									1	1	2
Oldfield Point Light, Long Island, N. Y		1									1
Old Inlet, Long Beach, N. J										1	1
Old Man Ledge, Me									1		1
Old Newton Rock, Mass				1							1
Oregon Inlet, N. C	3	3	5	7	1	7	3		1		30
Orr's Island, Me				1							1
Otter Island Ledge, Me										1	1
Owl's Head, Me								1	1		2
Oyster Beds Beacon, Savannah River										1	1
Oyster Bed Reef, N. Y									1		1
Oyster Island, N. Y								1			1
Pan Quogue, Long Island								1			1
Pascagoula Bar, Miss									1		1
Pasque Isle, Vineyard Sound								2	3		5
Pass à l'Outre, mouth of Mississippi River								1	1		2
Pass Cavallo, Tex		1				1	1				3
Pass Cavallo Bar, Tex., (20 miles southwest of)										1	1
Pass Christian, Miss								1			1
Patience Island, R. I				1							1
Pavilion Beach, Mass				1						2	3
Peaked Hill Bar, Cape Cod							1		2	1	4
Peak's Beach, N. J							1				1
Pelican Shoals, Fla		1				1			1	1	4

TABLE 64.—*List of places on the coasts of the United States where vessels have stranded, &c.*—Continued.

ATLANTIC COAST—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
Pemaquid Light, Me	....	....	....	....	....	....	....	1	....	....	1
Pembroke, Me	....	....	....	....	....	....	....	....	1	....	1
Pensacola Bay Bar, Fla	....	....	....	....	....	....	....	....	....	1	1
Pensacola, Fla	....	....	1	1	....	....	2	....	....	....	4
Perdido Bay Bar, Fla	....	....	....	....	....	....	....	....	....	1	1
Perdido Inlet, Fla	....	....	....	1	....	....	....	....	....	....	1
Perkin's Ledge, mouth of Kennebec River, Me	....	....	....	....	....	....	....	....	1	....	1
Petit Manan, Me	....	....	....	....	....	....	....	1	1	....	2
Phipsburgh Ledge, Me	....	....	....	....	....	....	....	....	....	1	1
Pickard's Point, Penobscot Bay	....	....	....	....	....	....	....	....	1	....	1
Pickle Reef and French Reef, Fla	....	....	....	....	....	....	....	....	....	1	1
Pigeon Point	....	....	....	....	....	....	....	....	....	1	1
Plum Gut, Long Island Sound	....	....	....	....	....	....	....	....	1	....	1
Plum Island, Long Island Sound	....	....	....	....	....	....	1	....	....	....	1
Plymouth, Mass	2	....	....	....	....	....	1	....	....	....	3
Point Allerton, Boston Harbor	....	....	....	....	....	....	....	1	1	....	2
Point au Fer, Fla	....	....	....	....	....	....	....	....	1	....	1
Point Elizabeth, (precise locality not stated)	....	....	....	....	....	....	....	....	1	....	1
Point Gammon, Mass	2	....	....	....	....	....	....	1	....	....	3
Point Isabel, Tex	....	....	....	....	....	....	....	....	3	....	3
Point Judith, R. I	....	1	....	....	....	2	....	1	2	....	6
Point Judith, R. I., (2¼ miles west of)	....	....	....	....	....	....	....	....	....	1	1
Point No Point, Chesapeake Bay	....	....	....	....	....	....	....	....	1	....	1
Pollock Rip, Mass	....	....	....	....	....	....	....	....	1	....	1
Pollock Rip Shoal, Mass	....	....	....	....	....	....	....	....	....	1	1
Pond Cove Island, Englishman Bay, Me	....	....	....	....	....	....	....	....	....	1	1
Pond Island, Me	....	....	....	....	....	....	....	....	....	1	1
Pondquogue Light, Long Island, (½ mile east of)	....	....	....	....	....	....	....	....	....	1	1
Poplar Island, Chesapeake Bay	....	....	....	....	....	....	....	....	....	1	1
Poplar Point Light, R. I	....	....	....	1	....	....	....	....	....	....	1
Portland Head, Cape Elizabeth, Me	....	....	....	....	....	....	....	....	....	1	1
Powder Horn Bayou, Tex	....	....	....	....	....	....	....	1	....	1	2
Powder Horn Bayou, Tex., (near mouth of)	....	....	....	....	....	....	....	....	....	1	1
Prospect Harbor, Me	....	....	....	....	....	....	....	....	....	4	4
Prospect Harbor, Me., (The Old Man)	....	....	....	....	....	....	....	....	....	1	1
Provincetown, Cape Cod	....	....	....	....	....	....	4	....	....	5	9
Pulpit Harbor, North Haven	....	....	....	....	....	....	....	....	....	1	1
Pumpkin Hill Shoal, Charleston, S. C	....	....	....	....	....	....	....	....	....	1	1
Pumpkin Rock, near Town's End Harbor, Me	....	....	....	....	....	....	....	....	....	1	1
Quonochontaug Beach, R. I	....	....	....	....	....	....	....	....	....	1	1
Quogue, Long Island, N. Y	....	....	....	....	....	1	1	....	....	....	2
Race Point, Mass	1	....	....	....	1	1	1	3	2	4	13
Ragged Island, Penobscot Bay	....	....	....	....	....	....	....	....	....	1	1
Ram Island, Me	....	....	....	....	....	....	....	....	1	....	1
Ram's Head Ledge, Boston Harbor	....	....	....	....	....	....	....	....	1	....	1
Red Spring Point, (near Glen Cove Dock,) Long Island	....	....	....	....	....	....	....	....	....	1	1
Reedy Island, Delaware Bay	....	....	....	....	....	....	....	....	....	1	1
Revenue Point Shoal, Ala	....	....	....	....	....	....	....	....	1	....	1
Richmond Island, Me	....	....	....	....	....	....	....	1	....	....	1
Richmond Island Breakwater, Me	....	....	....	....	....	....	....	....	....	1	1
Robert's Harbor, (ledge in,) Me	....	....	....	....	....	....	....	....	....	1	1
Rock Island Beach, Long Island, N. Y	....	....	....	....	....	....	....	....	1	....	1
Rockaway, Long Island	....	....	....	2	....	....	1	1	....	....	4
Rockaway Shoals, Long Island Sound	....	....	....	....	....	....	....	....	....	1	1
Rock Point, Chesapeake Bay	....	....	....	....	....	....	....	....	....	1	1
Rockport, Mass	....	....	....	....	....	....	....	1	....	....	1
Rocky Point, Long Island Sound	....	....	....	....	....	....	....	....	....	1	1
Rocky Point, Mass	....	....	....	....	....	....	....	1	....	....	1
Romer Shoals, N. Y	....	....	....	....	....	....	....	1	1	3	5
Rose Landing, Long Island	....	....	....	....	....	....	....	1	....	....	1
Rudder Rock, Deer Island, Me	....	....	....	....	....	....	....	....	....	1	1
Rye Beach, N. H	....	....	....	....	1	....	....	....	....	....	1
Sabine Pass, (25 miles west of light-house,) La	....	....	....	....	....	....	....	....	....	1	1
Saddle Back Island, Penobscot Bay	....	....	....	....	....	....	....	....	....	1	1
Sail Rock, Lubec, Me	....	....	....	....	1	....	....	....	....	....	1
Saint Andrew's Bar, Fla	....	....	....	....	1	....	....	....	....	....	1
Saint Augustine Light, Fla	....	....	1	....	....	1	....	1	1	....	4
Saint Catharine's Sound, Ga	....	....	....	....	....	....	1	....	....	....	1
Saint George's Island, Fla	....	....	....	....	....	....	1	....	....	....	1
Saint Helena Sound, S. C	....	....	....	....	....	....	....	....	....	1	1
Saint John's Bar, Fla	1	....	1	....	....	....	....	3	1	....	6
Saint Joseph's Island, Fla	....	....	1	....	....	....	....	....	....	....	1
Saint Mark's, Fla	....	....	....	....	1	....	....	....	....	....	1
Saint Simon's Bar, Ga	....	....	....	....	....	2	....	1	....	....	3
Salmon Creek, (1 mile east of,) Albemarle Sound	....	....	....	....	....	....	....	....	....	1	1
Salt Island Ledge, Mass	....	....	....	....	....	....	....	....	1	....	1

TABLE 64.—*List of places on the coasts of the United States where vessels have stranded, &c.*—Continued.

PACIFIC COAST.

Name of place.	Fiscal year ending June 30—										Total.
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
Admiralty Inlet, Puget Sound										1	1
Albion River, Cal			1								1
Arch Rock, Oreg			1								1
Arestable Island, Alaska							1				1
Astoria, Oreg									1		1
Aquina Bar, Oreg										1	1
Baker's Bay, Columbia River					1						1
Baker's Island, San Francisco Bay		1	1		1						3
Bowen's Landing, Cal			2		1						3
Cape Blanco, Oreg				1							1
Cape Chalkene, Alaska		1									1
Cape Edgecombe, Alaska			1								1
Cape Flattery, Wash. Ter			1			1	1			1	4
Cape Foulweather, (10 miles north of,) Wash. Ter										2	2
Cape Mendocino, Cal		1									1
Cape Pinos, Cal				1							1
Caprian Islands, Alaska										1	1
Casper Creek, Cal					3						3
Casper River, (mouth of,) Cal										1	1
Clarence Straits, Alaska					1						1
Clark's Island Reef, Washington Sound									1		1
Clatsops Spit, Columbia River									1	1	2
Columbia River	1					1			2		4
Cook's Inlet, Alaska			1		1	2					4
Coos Bay, Oreg	1		3	2				2			8
Coos Bay Bar, (9 miles north of,) Oreg								1	1		2
Coquilla, Cape Arago, Oreg						1					1
Crescent City, Cal										1	1
Cuffey's Cove, Cal		1				1		1			3
Davenport's Landing, Cal			1			1					2
Destruction Island, Wash. Ter										1	1
Discovery Island, Straits of Juan de Fuca				1					1		2
Drake's Bay, Cal	1										1
Duncan's Landing, Cal									1		1
Dungeness Spit, Wash. Ter			1					1			2
Duxbury Reef, Cal		1						1	1		3
Farallones, Cal						1			1		2
Fish Rock, (near bluff,) Cal									1		1
Fisk's Mill, Sonoma County, Cal										1	1
Fort Point, San Francisco Bay		2				1			1		4
Fort Ross, Cal									1		1
Fort Stephens, Oreg									1		1
Four-Fathom Bank, Cal							1				1
Half-Moon Bay, Cal			2								2
Humboldt Bar, Cal					1						1
Kake Island, (north side of it,) Alaska								1	1		2
Kalwack, Alaska					1						1
Kodiak Harbor, (21 miles southeast,) Alaska									1		1
Little Alcatraz Rock, San Francisco Bay		1								1	2
Little River, Cal		1									1
Little River Head, Cal										1	1
Marrow Stone Point, (northwest side of)										1	1
Mendocino, Cal	2		1			2					5
Mile Rock, entrance to San Francisco Bay		1		1							2
Newport, Cal								1			1
North Farallon Island, Cal									1		1
North Head, San Francisco Bay		1							1		2
Novara River, Cal						1					1
Noyo River, Cal	1										1
Ocean Side House, Cal							1				1
Orcus Islands, Wash. Ter		1									1
Pajaro, Cal					1						1
Piedras Blancas, Cal				2							2
Pigeon Point, Cal	1		1								2
Point Arena, Cal						1		1	1		3
Point Arena Harbor, Cal									1		1
Point Arena Light-House, (near,) Cal										1	1
Point Bonita, Cal						1					1
Point Diablo, Cal						1					1
Point Fermin, Cal						1					1
Point Gorda, Cal								1			1
Point Grenville, Wash. Ter								1			1
Point Hueneme, Cal					1						1
Point Lobos, Cal	1		1								2
Point New Year, Cal		1									1
Point of Rocks, Wrangel, Alaska										1	1

TABLE 64.—*List of places on the coasts of the United States where vessels have stranded, &c.*—Continued.

PACIFIC COAST—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874	1875.	1876.	
Point Pedro, Cal	....	....	1	....	....	1	....	....	....	....	2
Point Reyes, Cal	....	....	....	....	2	....	....	....	1	....	3
Point Sal, Cal	....	....	....	....	....	....	....	....	....	1	1
Point Sur, Cal	....	....	....	....	....	....	....	....	1	....	1
Point Vincent, Cal	....	1	....	....	....	....	....	....	....	....	1
Point Wilson, Wash. Ter	....	....	....	....	....	....	....	....	....	1	1
Port Orford, Oreg	....	....	....	....	....	....	....	....	....	1	1
Rincon Rock, San Francisco Bay	....	....	....	....	....	1	....	....	....	....	1
Rocky Point, Cal	....	1	....	....	....	....	....	....	....	....	1
Rogue River, Oreg	....	....	....	....	....	....	....	....	1	....	1
Rogue River, (mouth of,) Oreg	....	....	....	....	....	....	....	....	....	1	1
Salmon Creek, Cal	....	....	....	....	....	....	1	....	....	....	1
San Buenaventura, Cal	....	....	....	....	....	....	....	....	....	3	3
Sand Island, Oreg	....	....	....	....	....	....	....	1	....	1	2
Sand Spit, Oreg	....	....	....	1	....	....	....	....	....	....	1
San Francisco Bay	....	....	....	....	....	3	....	1	....	....	4
San Juan Harbor, Straits of Fuca	....	....	....	....	....	....	....	1	....	....	1
San Pedro, Cal	....	....	....	....	....	....	1	....	....	....	1
Santa Barbara, Cal	....	....	1	....	....	....	....	....	....	....	1
Shoalwater Bay, Wash. Ter	....	....	....	....	....	....	....	....	....	1	1
Smith's Point, (below Astoria,) Oreg	....	....	....	....	....	....	....	....	....	1	1
Soquel, Cal	....	....	....	....	1	....	....	....	....	....	1
South Beach, San Francisco Bay	....	....	....	....	....	....	....	....	1	1	2
South Beach, Yaquina Bay, Oreg	....	....	....	....	....	....	....	....	....	1	1
Stewart's Point, Cal	....	....	....	....	6	....	....	....	....	1	7
Stillwater Cove, Cal	....	....	....	....	1	....	....	....	....	....	1
Straits of Fuca	....	....	....	1	....	....	....	....	1	....	2
Timber Cove, Cal	....	....	....	....	....	1	....	....	....	....	1
Tomales Bar, Cal	....	....	1	....	....	....	....	1	....	....	2
Tomlinson's Reef, Wilmington Bay, Cal	....	....	....	....	....	....	....	....	....	1	1
Umpqua Bar, Oreg	....	2	....	....	....	....	2	....	....	....	4
Umpqua River, (mouth of,) Oreg	....	....	....	....	....	....	....	1	....	1	2
Water Bay Bar, Wash. Ter	....	....	....	....	....	....	....	....	1	....	1
Yaquina Bay, Oreg	....	....	....	....	....	....	....	1	....	....	1

LAKE COASTS.

Ahnapee Harbor, Lake Michigan	....	....	1	....	....	1	....	....	1	....	3
Alabaster Reef, Lake Huron	....	....	....	....	....	1	1	....	....	1	3
Alcona, Lake Huron	....	....	....	....	....	....	....	1	....	....	1
Alexander Bay, Saint Lawrence River	....	....	1	....	....	....	....	....	....	....	1
Alpena, Lake Huron	....	2	....	....	....	....	....	2	....	....	4
Amherstburgh, Lake Erie	....	....	....	....	....	....	....	....	2	....	2
Amsterdam, Lake Michigan	....	....	....	....	1	....	....	....	....	....	1
Apostle Island, Lake Superior	....	....	1	....	....	....	....	....	1	..	2
Ashtabula, Lake Erie	....	1	....	....	1	....	1	....	1	2	6
Avon Point, Lake Erie	....	....	....	....	....	....	....	....	1	....	1
Bailey's Harbor, Lake Michigan	1	2	....	3	1	....	....	....	....	2	9
Bar Point, Lake Erie	....	....	1	1	1	3	4	4	1	1	16
Bark Shanty, Lake Huron	....	....	....	....	....	1	....	....	....	....	1
Bay Point, Lake Erie	....	....	1	....	....	....	....	....	....	....	1
Bay Quinte, Lake Ontario	....	....	....	....	2	....	....	....	....	1	3
Beaver Island, Lake Michigan	....	....	2	....	....	3	....	2	....	1	8
Belle Island, Detroit River	....	....	....	1	....	....	....	4	..	1	6
Big and Little Sturgeon Point, Green Bay	....	....	....	....	....	....	....	....	1	..	1
Big Point au Sable, Lake Michigan	....	....	....	....	1	....	....	....	....	....	1
Big Sodus, Lake Ontario	1	1	....	....	....	1	....	....	....	..	3
Black Creek, Lake Michigan	....	....	....	....	....	1	....	....	....	....	1
Black River, Lake Erie	....	1	1	....	2	1	....	1	....	....	6
Black River, Lake Huron	....	....	....	....	....	....	....	....	....	1	1
Bois Blanc Island, Lake Erie	..	....	....	....	....	....	..	..	2	..	2
Bois Blanc Island, Lake Huron	1	....	..	....	....	....	2	2	1	2	8
Brant Pier, Lake Michigan	....	....	1	....	....	....	....	....	....	....	1
Brockville, Saint Lawrence River	....	....	....	....	....	1	....	....	....	..	1
Brown's Pier, Lake Michigan	1	....	....	....	....	....	....	....	....	..	1
Buffalo Harbor, Lake Erie	6	1	....	....	1	3	1	1	2	1	16
Burlington Beach, Lake Ontario	1	1	....	..	....	1	....	....	....	....	3
Bury Inlet, Lake Huron	....	....	1	....	....	....	....	....	....	..	1
Calumet Reef, Lake Michigan	....	....	2	....	....	....	....	....	1	..	3
Canna Island, Lake Michigan	....	....	....	....	....	....	....	....	1	..	1
Cape Hurd, Lake Huron	....	....	....	....	....	1	....	....	....	..	1
Carlson's Pier and Ellison's Bay, (between)	....	....	....	....	..	....	....	....	1	..	1
Carlton Island, Saint Lawrence River	....	....	....	....	....	....	1	....	....	..	1

TABLE 64.—*List of places on the coasts of the United States where vessels have stranded, &c.*—Continued.

LAKE COASTS—Continued.

Name of place.	Fiscal year ending June 30—										
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
Carlton, Lake Michigan								1			1
Carp River, Lake Michigan				1							1
Cassidy's Reef, Lake Erie									1		1
Cataract Rock, Lake Ontario									1		1
Cathead Point, Lake Michigan									1		1
Cedar Point, Sandusky Bay, Lake Erie						1		2	1	1	5
Cedar Rapids, Saint Lawrence River						1					1
Cedar River, Lake Michigan					1					1	2
Chambers' Island, Lake Michigan						1		1			2
Chantry Island, Lake Huron			1								1
Charity Island, Lake Huron	1		2			1					4
Charlotte Harbor, Lake Ontario									1	1	2
Cheboygan, Straits of Mackinac	1							1		4	6
Chester's Reef, Lake Erie									1		1
Chicago Harbor, Lake Michigan	3	7	10	2		3	1	1	1	6	34
Chicanore Reef, Lake Erie								1			1
Chuckaluna Reef, Lake Erie				1	1		1				3
Clay Banks, Lake Erie		1				2	1	1			5
Clay Banks, Lake Michigan									1	1	2
Cleveland Harbor, Lake Erie	4	2	3	2	5	1		3	1	2	23
Coburg, Lake Ontario				2	1						3
Cockburn Island, Lake Huron						1					1
Colchester Reef, Lake Erie			1	2	1	1	1		1		7
Collingwood, Lake Huron				1							1
Conneaut, Lake Erie	1	2				2					5
Cove Island, Lake Huron					3			1			4
Crow Island, Saginaw River							1				1
Death's Door, Lake Michigan	1	1			1			1	1	1	6
Detour, Lake Huron, (Saint Mary's River)	1		1			3			1		6
Detroit, Detroit River									1		1
Detroit Island, Lake Michigan			1	1							2
Detroit River	5	1	6	1			2		2		17
Devil's Nose, Lake Ontario	4				1						5
Devil River, Lake Huron				1							1
Dorney's Reef Point, Lake Michigan									1		1
Dover Bay, Lake Erie						1					1
Drummond Island, Lake Huron				1							1
Duck Islands, Lake Ontario							1				1
Du Luth, Lake Superior							1				1
Dunkirk Harbor, Lake Erie					3	1			2	1	7
Dykesville, Lake Michigan						1					1
Eagle Harbor, Lake Superior	1		1				1	1			4
East Sister Island, Lake Erie	2				1	1	1				5
Eleven-Foot Shoals, Green Bay						1			1		2
Elk Island, Saint Clair River				2							2
Ellsworth's River, Lake Michigan							1				1
Elm Reef, Lake Michigan					1						1
Erie Harbor, Lake Erie	2	2	2	2	3	3	2		2	1	19
Escanaba, Lake Michigan	1					1				1	3
Euclid, Lake Erie						1					1
Evanston, Lake Michigan			2				2	2			6
Fairport Harbor, Lake Erie	2				1	1		1	2	1	8
False Ducks, Lake Ontario							1				1
False Presque Isle, Lake Huron		1			1					2	4
Featherbed Shoals, Lake Ontario									1		1
Ferrer's Point, Lake Ontario				1							1
Fighting Island, Detroit River			1						1		2
Fishermen's Shoal, Lake Michigan										1	1
Fitzgerald Island, Lake Huron						1					1
Forest Bay, Lake Huron									1		1
Forrester, Lake Huron						1					1
Fort Niagara, Lake Ontario						1					1
Fort Shoals, Lake Ontario								1			1
Forty-Mile Point, Lake Huron						1			1		2
Frankfort Lake Michigan							2	1	1	2	6
Frankfort, Lake Ontario								2			2
Gallop Rapids, Saint Lawrence River			1			1	1				3
Gallop Isle, Lake Ontario	1										1
Garden Island, Lake Ontario							1				1
Genesee River, Lake Ontario						1					1
Genesee, Lake Huron						1					1
Geneva, (off) Lake Erie									1		1
Good Harbor Bay, Lake Michigan										2	2
Goodrich, Lake Huron					1	1	1				3
Grable's Point, Lake Erie									1		1

TABLE 61.—*List of places on the coasts of the United States where vessels have stranded, &c.*—Continued.

LAKE COASTS—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
Graham's Shoals, Lake Michigan	...	1	1	....	1	1	1	1	1	....	7
Grand Haven, Lake Michigan	6	6	5	....	2	1	....	6	1	6	33
Grand Island, Lake Superior	....	....	....	3	2	....	1	1	1	1	9
Grand Marrais, Lake Superior	....	....	....	....	....	....	....	....	....	1	1
Grand River, Lake Erie	1	....	....	....	....	....	1	1	....	....	3
Grand River, Lake Michigan	....	....	....	....	....	....	....	....	2	....	2
Gray's Reef, Straits of Mackinac	....	....	1	....	....	....	....	....	....	....	1
Green Point, Lake Ontario	....	1	....	....	....	....	....	....	....	....	1
Green's Reef, Lake Erie	....	....	....	....	....	1	....	....	....	....	1
Griffith's Island, Lake Huron	....	....	....	....	....	....	1	....	....	....	1
Grimes's Reef, Lake Michigan	....	....	1	....	....	....	....	....	....	....	1
Grindstone City, Lake Michigan	....	....	....	....	....	....	....	....	....	1	1
Grosse Island, Detroit River	....	1	1	1	....	....	....	1	....	1	5
Grosse Point, Lake Michigan	....	....	....	....	1	1	....	....	....	....	2
Gull Island, Lake Ontario	....	....	....	....	....	....	....	....	1	....	1
Gull Island Reef, Lake Erie	....	3	....	....	....	....	....	....	....	....	3
Gull Point, Lake Ontario	....	....	....	....	....	2	....	....	....	....	2
Hammond's Bay, Lake Huron	....	....	1	3	....	1	1	1	....	....	7
Harrisville, Lake Huron	1	....	1	1	....	....	....	....	....	....	3
Hat Island, Lake Michigan	....	....	....	....	1	....	....	....	....	....	1
Hat Island Reef, Green Bay	....	....	....	....	....	....	....	....	1	....	1
Herson's Island, Saint Clair River	....	....	2	....	1	....	....	....	1	....	4
Highland Reef, Lake Michigan	....	....	....	1	....	....	....	....	....	....	1
Hog Island, Lake Saint Clair	....	....	....	....	....	....	....	....	1	....	1
Hog Island Reef, Lake Michigan	....	....	....	1	1	1	....	....	....	....	3
Holland, Detroit River	....	....	....	....	....	....	....	....	1	....	1
Holland, Lake Michigan	....	1	....	1	....	....	1	....	....	1	4
Horn's Pier, (locality unknown)	....	....	....	....	....	....	1	....	....	....	1
Horseshoe Island, Lake Superior, (supposed)	....	....	....	....	....	....	....	....	1	....	1
Houghton Centre, Lake Erie	....	....	1	....	....	....	....	....	....	....	1
How Island, Lake Ontario	....	....	....	....	....	2	....	....	....	....	2
Huron City, Lake Huron	....	....	....	....	1	....	....	....	....	....	1
Huron Island, Lake Superior	....	....	....	....	....	....	....	....	....	1	1
Inverhuron Harbor, Lake Huron	....	....	....	....	....	....	....	....	2	....	2
Isle Royal, Lake Superior	....	....	....	....	....	....	1	....	....	....	1
Johnson's Island, Saint Lawrence River	....	....	....	....	....	....	....	....	1	....	1
Kalamazoo River, Lake Michigan	2	1	1	....	....	....	....	....	....	....	4
Kelderhouse Pier, Lake Michigan	....	....	1	....	....	....	....	....	....	....	1
Kelley's Island, Lake Erie	....	....	....	1	....	....	1	2	1	1	6
Kenosha, Lake Michigan	1	1	....	....	....	2	....	1	1	....	6
Kettle Point, Lake Huron	....	....	....	....	1	1	....	....	....	....	2
Kewaunee, Lake Michigan	....	....	2	1	....	1	....	2	....	1	7
Kincardine, Lake Huron	....	....	....	1	....	4	....	....	....	....	5
Lake George Flats, Sault River	....	....	....	....	....	....	....	....	1	....	1
Lake View, Lake Michigan	1	....	....	....	....	....	....	....	....	....	1
Langley's Pier, Lake Michigan	....	....	....	....	....	....	....	....	1	....	1
Latman Point, Lake Ontario	....	....	....	....	1	....	....	....	....	....	1
Laughing White-fish Reef, Lake Superior	....	....	....	....	....	2	....	....	....	....	2
Leamington, Lake Ontario	....	....	....	....	....	....	....	....	....	1	1
Leland, Lake Michigan	....	....	....	....	....	3	1	....	....	....	4
Lexington, Lake Huron	2	....	1	....	....	....	....	....	....	1	4
Lime-Kiln Reef, Detroit River	....	....	....	....	....	....	2	4	3	2	11
Little Bay de Noquet, Lake Michigan	....	....	....	1	....	....	....	....	....	....	1
Little Graham Shoals, Straits of Mackinac	....	....	....	....	....	....	....	1	....	....	1
Little Manitou Island, Lake Michigan	....	....	....	....	....	....	....	....	1	....	1
Little Point, Lake Huron	1	....	....	....	....	....	....	....	....	....	1
Little Point au Sable, Lake Michigan	2	....	....	....	....	....	....	....	....	....	2
Little Sister Reef, Lake Michigan	....	....	....	....	....	....	....	1	....	....	1
Little Sturgeon Bay, Lake Michigan	....	....	....	....	....	....	....	....	....	1	1
Lone Rock, Lake Michigan	....	....	....	....	....	....	....	....	....	1	1
Long Island, Lake Ontario	....	....	....	....	....	....	....	1	....	....	1
Long Point, Lake Erie	1	....	3	3	7	6	2	....	5	2	29
Louse Island, Lake Michigan	....	....	1	....	....	....	....	....	....	....	1
Ludington, Lake Michigan	....	....	....	....	2	....	2	....	1	....	5
Mackinac, Straits of	2	5	16	3	4	....	....	1	....	....	31
Mackinac City, Lake Michigan	....	....	....	....	....	....	....	....	....	1	1
Madison, Lake Erie	....	....	....	....	....	1	....	....	....	....	1
Malden, Detroit River	....	....	....	....	....	....	....	1	1	..	2
Mammy Judy Light, Detroit River	....	....	....	....	1	....	....	....	....	....	1
Manistee Harbor, Lake Michigan	3	5	....	2	2	....	1	2	1	2	18
Manitou, Lake Michigan	1	....	2	....	....	....	1	....	....	....	4
Manitowoc, Lake Michigan	....	....	....	....	....	....	....	....	1	3	4
Marblehead, Lake Erie	....	1	....	....	....	....	1	....	....	....	2
Marquette, Lake Superior	2	....	....	1	....	....	2	2	....	....	7
Maumee Bay, Lake Erie	....	....	....	....	....	....	1	....	....	....	1
Menomonee, Lake Michigan	1	1	....	....	....	....	....	....	....	....	2

TABLE 64.—*List of places on the coasts of the United States where vessels have traded, &c.*—Continued.

LAKE COASTS—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
Michipicoten, Lake Superior							1				1
Michigan City, Lake Michigan							2	1	2	1	6
Middle Bass Island, Lake Erie	2								1		3
Middle Island, Lake Huron	1	3	5	1			1	1			12
Middle Sister Island, Lake Erie			1	1			2				4
Milwaukee, Lake Michigan	1	4	2	4	2		1	2	1	2	19
Minerva, Lake Erie			1								1
Mission Point, Lake Michigan						2				1	1
Mission Reef, Lake Michigan					1						1
Mohawk Island, Lake Michigan		1									1
Morgan's Point, Lake Erie		1				1	1		1		4
Morrisburgh, Lake Ontario									1		1
Mud Lake, (near Bridwell, Chicago)									1		1
Muskegon, Lake Michigan	1	3	3	1	1		2	3	1	1	16
Napanee, Lake Ontario					2						2
Neebish Rapids, Saint Mary's River				1		1	1	4	4	1	12
New Buffalo, Lake Michigan	1	1		1	1					1	5
New Castle, Lake Ontario			1								1
New River, Lake Huron			1								1
Niagara River, Lake Erie						1		1			2
Nicholson Island, Lake Ontario						1					1
Nine-Mile Creek, Lake Ontario		1				2					3
Noon Point, Lake Huron				1							1
North Bass Island, Lake Erie	1			1							2
North Bay, Lake Michigan				1		1			1	1	4
North Harbor Reef, Lake Erie		1		1		2			2		6
North Manitou, Lake Michigan		1	1	3	1	1		4	1	2	14
North Point, Lake Michigan				1			2	1			4
Northport, Lake Michigan			1	3		1					5
Oak Point, Lake Ontario								1			1
Oconto Reef, Lake Michigan										1	1
Old Mackinac Point, Lake Huron										3	3
Ole Antrim, Lake Michigan									1	1	2
Oswego, Lake Ontario		2		1	5	2	3	1		1	15
Owen Sound, Georgian Bay, Lake Huron			1			1					2
Pancake Shoal, Lake Michigan						1					1
Papoose Island, Lake Huron							1				1
Peche Island, Lake Saint Clair	1	1							1		3
Peninsula Point, Lake Erie										1	1
Peninsula Point, Lake Michigan										1	1
Peninsula Reef, Lake Michigan				1							1
Pentwater, Lake Michigan	1		1			2		2			6
Père Marquette, Straits of Mackinac		1									1
Perry's Pier, Lake Michigan										2	2
Peshtigo Reef, Lake Michigan							1	1	1		3
Picton, Lake Ontario						1					1
Pigeon Bay, Lake Erie	2		1					2			5
Pigeon Bay, Lake Huron						1					1
Pigeon Island, Lake Ontario	1				1	1			1		4
Pillar Point, Lake Ontario						1					1
Pilot and Detroit Isle, Lake Michigan							1				1
Pilot Island, Lake Michigan			2			1	1	1		1	6
Pine River, Lake Huron	1										1
Pine River, Lake Michigan		1						1			2
Pinnepoy, Lake Huron				2							2
Pipe Island, Lake Michigan							1				1
Plum Island, Lake Michigan		2	2						1	1	6
Point Albino, Lake Erie		1		2		2			3		8
Point au Pélée, Lake Erie	1	6	6	2	3	11	5	4	3	3	44
Point au Sable, Lake Huron		1	1				3				5
Point au Sable, Lake Michigan	1					1				1	3
Point au Sable, Lake Superior		1									1
Point aux Barques, Lake Huron	1	2	3		1	2		1	1	1	12
Point aux Pins, Lake Erie							1				1
Point Betsey, Lake Michigan					2		1				3
Point Clark, Lake Huron, Canada										1	1
Point Dalhousie, Lake Ontario										1	1
Point Edwards, Lake Huron					1	2			1		4
Point Elgin, Lake Huron					2						2
Point Frederick, Lake Ontario			2		2						4
Point La Barbe, Straits of Mackinac										1	1
Point Moullier, Lake Erie									1		1
Point Peninsula, Lake Michigan					1						1
Point Peninsula, Lake Ontario			1								1
Point Permit, Lake Erie							1				1
Point Peter, Lake Ontario				1							1

TABLE 64.—*List of places on the coasts of the United States where vessels have stranded, &c.*—Continued.

LAKE COASTS—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
Point Sanilac, Lake Huron	....	....	....	....	....	....	....	1	....	....	1
Portage Canal, Lake Michigan	....	....	....	....	1	....	....	....	....	....	1
Portage Canal, Lake Superior	....	....	....	....	1	....	....	....	....	....	1
Portage River, Lake Superior	....	....	....	1	....	....	....	....	1	....	2
Port Austin, Lake Huron	....	1	....	1	....	1	....	1	1	1	6
Port Austin Reef, Lake Huron	....	....	....	....	....	....	....	....	1	1	2
Port Austin Reef, Lake Michigan	....	....	....	....	....	2	....	....	....	....	2
Port Bruce, Lake Huron	....	....	1	....	....	....	2	....	....	....	3
Port Burwell, Lake Erie	2	....	1	....	2	1	2	1	....	1	10
Port Colborne, Lake Erie	2	8	4	3	3	2	1	....	1	....	24
Port Crescent, Lake Erie	....	....	....	....	....	....	1	....	....	....	1
Port Hope, Lake Huron	6	....	....	....	....	1	....	....	....	....	7
Port Huron, Saint Clair River	....	....	2	1	....	....	....	....	....	....	3
Port Maitland, Lake Erie	....	....	....	1	....	....	2	....	4	....	7
Port Ryers, Lake Erie	....	1	....	....	....	....	....	....	....	....	1
Port Stanley, Lake Erie	1	....	1	....	....	1	1	....	....	....	4
Port Washington, Lake Michigan	1	....	....	1	1	....	....	....	1	....	4
Poverty Island, Lake Michigan	....	1	1	....	....	....	1	....	....	....	3
Presque Isle Bay, Lake Huron	....	....	1	2	1	3	....	....	....	....	7
Presque Isle, Lake Erie	....	....	....	....	....	....	2	....	....	....	2
Presque Isle, Lake Huron	....	....	....	....	....	....	....	1	1	....	2
Put-in-Bay, Lake Erie	1	....	....	....	....	1	....	....	1	....	3
Putneyville, Lake Erie	1	....	....	....	....	....	....	....	....	....	1
Racine Reef, Lake Michigan	6	1	3	2	3	3	2	2	2	1	25
Rock Falls, Lake Huron	....	....	....	....	....	....	....	....	2	....	2
Rock Island, Lake Michigan	....	....	....	....	....	....	....	1	....	....	1
Rondeau, Lake Erie	1	2	2	2	....	....	6	....	....	....	13
Ronk's Pier, Lake Michigan	....	....	....	....	....	....	....	1	....	....	1
Round Island, Lake Michigan	....	....	....	....	1	1	....	....	....	....	2
Saginaw River, Saginaw Bay, Lake Huron	....	....	....	....	....	....	....	....	1	....	1
Sailor's Encampment, Saint Mary's River	....	1	....	....	....	....	....	....	....	....	1
Saint Clair Flats, Lake Saint Clair	....	....	4	....	1	....	....	....	2	....	7
Saint Clair River	1	....	....	....	1	....	....	1	....	....	3
Saint Helena, Straits of Mackinac	1	1	3	....	2	....	2	....	....	1	10
Saint Joseph, Lake Michigan	....	2	2	1	....	3	2	1	....	3	14
Saint Lawrence River	1	....	2	....	....	1	1	1	....	....	6
Saint Martin's Island, Lake Michigan	....	....	....	....	1	....	....	1	....	....	2
Saint Mary's River	1	....	2	....	1	2	1	2	....	....	9
Salmon's Point, Lake Ontario	....	....	....	....	1	....	....	....	....	....	1
Sand Bay, Lake Ontario	....	....	....	....	....	....	....	....	....	1	1
Sand Beach, Lake Huron	....	....	1	....	....	....	....	....	1	....	2
Sandy Creek, Lake Michigan	....	....	....	....	....	1	....	....	....	....	1
Saugeen, Lake Michigan	1	....	....	....	....	....	....	....	....	....	1
Saugatuck, Lake Michigan	....	....	....	....	....	....	1	....	....	....	1
Sault Ste. Marie Canal	....	1	....	....	2	....	....	....	....	....	3
Scare-Crow Reef, Lake Huron	....	1	....	....	....	....	....	....	....	....	1
Scholie's Point, Lake Erie	....	....	....	....	....	....	....	....	1	....	1
Sheboygan, Lake Michigan	....	1	2	....	....	3	2	1	2	1	12
Silon Creek, Lake Erie	....	....	....	....	1	....	....	....	....	....	1
Sister Island, Lake Michigan	....	....	....	....	....	....	....	....	....	1	1
Skillagalee, Lake Michigan	....	1	....	....	....	....	....	....	....	....	1
Sleeping Bear Point, Lake Michigan	....	....	....	....	1	....	....	....	1	1	3
Snake Island, Lake Ontario	1	....	2	....	....	2	....	....	....	....	5
South Bay, Lake Ontario	....	....	....	....	1	1	....	....	....	....	2
South Fox Island, Lake Michigan	....	....	1	....	....	....	....	1	....	....	2
South Hampton, Lake Huron	1	2	....	....	....	....	....	....	....	....	3
South Haven, Lake Michigan	....	2	....	1	1	....	1	....	1	4	10
South Manitou, Lake Michigan	2	....	....	....	....	1	1	....	1	5	10
South Point Island, Lake Michigan	....	....	....	....	....	....	1	....	....	....	1
South Reef, Lake Michigan	....	....	1	....	....	....	....	....	....	....	1
South River, Lake Huron	....	....	....	1	....	....	....	....	....	....	1
Spectacle Reef, Lake Huron	3	....	....	....	....	....	....	....	....	....	3
Spider Island, Lake Michigan	....	....	....	....	....	....	2	....	....	....	2
Starve Island, Lake Huron	....	....	....	....	....	....	1	....	....	....	1
Starve Island Reef, Lake Erie	....	....	....	....	....	....	....	....	2	1	3
Steam Mill Point, Lake Champlain	....	....	....	....	....	....	....	....	....	1	1
Stony Creek, Lake Michigan	....	1	....	2	....	1	....	....	....	....	4
Stony Island, Detroit River	....	....	2	1	....	....	1	....	1	....	5
Strawberry Island, Green Bay	....	....	....	....	....	2	....	....	....	....	2
Sturgeon Bay, Lake Michigan	....	2	....	....	....	....	....	....	....	....	2
Sturgeon Point, Lake Erie	....	....	....	....	....	1	1	....	....	....	2
Sturgeon Point, Lake Huron	....	....	....	....	....	1	....	....	1	....	2
Sturgeon Point Reef, Lake Erie	....	....	....	....	....	....	....	....	1	....	1
Sugar Island, Lake Huron	....	....	....	....	....	2	....	....	....	....	2
Sumner and Squaw Island, (between,) Lake Michigan	....	....	....	....	....	....	....	....	1	....	1
Taintor Island, Lake Ontario	....	....	....	....	....	....	....	....	....	....	....

TABLE 64.—*List of places on the coasts of the United States where vessels have stranded, &c.*—Continued.

LAKE COASTS—Continued.

Name of place.	For the fiscal year ending June 30—										Total.
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
Tawas Bay, Lake Huron	....	1	1	....	....	1	2	1	....	....	6
Tawas Point, Lake Huron	....	....	....	....	....	....	....	....	1	....	1
Tecumseh, Lake Erie	....	....	2	....	....	....	....	....	....	....	2
Thames River	....	....	....	....	....	....	1	....	....	....	1
Thunder Bay, Lake Huron	....	....	....	1	1	....	1	....	....	....	3
Timber Island, Lake Huron	....	....	....	....	....	....	1	....	....	....	1
Toronto Point, Lake Ontario	....	3	3	....	1	....	....	....	....	1	8
Turtle Island, Lake Erie	....	....	....	....	....	1	....	....	....	....	1
Twin River Point, Lake Michigan	....	....	....	....	....	....	....	....	....	1	1
Two Creeks, Lake Michigan	....	....	....	....	....	....	....	....	....	1	1
Two Rivers, Lake Michigan	....	1	....	1	1	2	....	....	....	....	5
Union Pier, Lake Michigan	....	1	....	....	....	....	....	....	....	....	1
Vail's Reef, Lake Huron	....	....	....	1	....	....	....	....	....	....	1
Vermilion Point, Lake Superior	....	....	....	1	....	1	....	....	....	....	2
Washington Island, Lake Michigan	....	....	....	....	1	1	....	1	....	....	3
Waugoshance, Lake Michigan	....	2	....	....	1	....	....	....	....	3	6
Waukegan Pier, Lake Michigan	2	....	1	....	....	....	1	....	1	2	7
Welland Canal	....	....	....	....	....	1	....	....	1	....	2
Whale's Back Shoal, Lake Michigan	....	....	....	....	....	....	1	....	....	....	1
White Hall, Lake Michigan	....	....	....	....	1	....	1	....	....	1	3
White Lake Pier, Lake Michigan	1	1	....	....	....	....	....	3	1	....	6
White River, Lake Michigan	....	1	....	....	....	....	....	....	....	....	1
White Rock, Saginaw Bay	....	....	....	....	....	....	....	....	1	....	1
White Shoals, Straits of Mackinac	....	1	1	....	1	2	....	....	....	....	5
Willard's Bay, Lake Ontario	....	....	....	....	....	....	....	....	1	....	1
Wilson Harbor, Lake Ontario	....	....	....	....	1	....	....	....	1	....	2
Wind Point, Lake Michigan	....	....	....	....	....	....	....	....	....	1	1
Windmill Point, Lake Erie	....	....	....	....	3	....	....	....	....	....	3
Wolf Island, Lake Ontario	....	....	....	....	1	....	....	....	....	....	1
Wood Island, Lake Michigan	....	....	....	....	....	....	....	....	....	1	1
Woodward's Bay, Lake Michigan	....	....	....	....	....	....	1	....	....	....	1
Yates Pier, Lake Ontario	....	....	....	....	....	....	....	1	....	....	1

TABLE 65.—*List of places where American vessels have stranded in foreign waters during the fiscal years ending June 30, 1875 and June 30, 1876.*

Name of place.	Fiscal year ending June 30, 1875.	Fiscal year ending June 30, 1876.	Total.
Abaco Island, (Bone Fish Bay,) Bahamas	.....	1	1
Abaco Island, (Green Turtle Key,) Bahamas	.....	1	1
Abaco Island, (Powell's Key,) Bahamas	.....	1	1
Abaco Island, (Wood Key,) Bahamas	.....	1	1
Abraham's Bay, Monguana Island	.....	1	1
Altalta, (on sand-beach 20 miles north,) Mexico	1	.....	1
Alvarado, (25 miles east of,) Mex	.....	1	1
Amherst Island, Gulf of Saint Lawrence	1	2	3
Anguilla Island, (Salt Key Bank,) Straits of Florida	1	.....	1
Argile, (Old Man) Nova Scotia	.....	1	1
Arogant Shoal, (lat. 5° 17′ S., lon. 113° 29′ E)	.....	1	1
Barbadoes, (lat. 58° 40′ west)	.....	1	1
Barbuda Island, West Indies	.....	1	1
Barclay Sound, southwest end of Tyaartoos Island, British Columbia	.....	1	1
Bay of Saint George, N. F	.....	1	1
Belfast, Carrickfergus Bank, Ireland	.....	1	1
Belize, Main Reef 30 miles off	.....	1	1
Bermuda	.....	2	2
Black Point and Seven Hills, Honduras, Central America	1	.....	1
Boiling Reef, Gulf of Georgia	1	.....	1
Bolton Island, Molucca Group, East Indies	1	.....	1
Bonacca Harbor, Honduras, Central America	1	.....	1
Brara Island, Cape De Verde Island	.....	1	1
Brier Island, Northwest Ledge, Canada	.....	1	1
Brier Island, Pond Cove, Nova Scotia	.....	1	1
Buckos Reef, Tobago, British West Indies	1	.....	1
Caicos Reef, north of, Bahamas	....	1	1
Cape Breton Island	.....	2	2
Cape Hogan, Arichat Island, Nova Scotia	.....	1	1
Cape Negro, (25 miles east of Rio Janeiro)	.....	1	1
Cape Negro Island, Nova Scotia	1	.....	1
Cape Sable, Nova Scotia	1	.....	1
Cape Verde Island	.....	2	2
Caribbean, near Reef, Cuba	.....	1	1
Carimata Straits, East Indies	1	.....	1
Carlisle Bay, Barbadoes	.....	1	1
Chincorro Reef, (90 miles north of Belize)	.....	1	1
Cienfuegos Harbor, west head of, Cuba	.....	1	1
Coatzacoalco River, on sand-bar, Mex	.....	1	1
Cockburn Harbor Shoal, E. C	....	1	1
Colonia Harbor Rock, South America	1	.....	1
Colorado Reef, Cuba	1	.....	1
Constantinople, (near,) Turkey	.....	1	1
Corn Island, Central America	1	.....	1
Crooked Island, Bahamas	1	.....	1
Crooked Island and passage, near Castle Island, West Indies	.....	1	1
Demas Key, (Salt Key Bank,) West Indies	.....	1	1
Doña Maria Inlet, Cuba	1	.....	1
Dugeon Shoal, Yorkshire, England	.....	1	1
English Bank, (probably,) Bristol Channel	1	.....	1
Flores Island, River Platte	.....	1	1
Formentera, Balearic Island	.....	1	1
Frenchman's Harbor, south side Isle of Ruatan	.....	1	1
Gibraltar	.....	1	1
Giegler Light, near	.....	1	1
Grand Bahama Reef, off Wood Bay	1	.....	1
Grand Turk, northeast of reef off	.....	1	1
Grindstone Island, New Brunswick	1	.....	1
Gull Island, Nova Scotia	1	.....	1
Hammond's Knoll, (off Yarmouth Head)	.....	1	1
Havana and Matanzas, (between,) Cuba	.....	1	1
Hayo, Main Rock, Bay of Yeddo, Japan	.....	1	1
Hesquot Sound, Vancouver's Island	1	.....	1
Hong-Kong, China	2	.....	2
Hoogly River, Diamond Harbor, British India	1	.....	1
Indian Island, Labrador	.....	1	1
Jacquemel Bay, Hayti	.....	1	1
Jardinillos Reef, West Indies	.....	1	1
Kaloot Bank, Holland	.....	1	1
Lavendera Shoal, Matanzas Harbor	.....	1	1
Leones Islands, Montego Gulf, Jamaica	1	.....	1
Liberty Point, Campobello Island, New Brunswick	1	.....	1

TABLE 65.—*List of places where American vessels have stranded in foreign waters, &c.*—Cont'd.

Name of place.	Fiscal year ending June 30, 1875.	Fiscal year ending June 30, 1876.	Total.
Lockville, Geograph Bay, West Australia	1	.....	1
Macassar Straits, East Indies	1	.....	1
Madison Island	.....	1	1
Madeira Island	.....	1	1
Magdalen Island, Gulf of Saint Lawrence	.....	1	1
Malpec Bar, Gulf of Saint Lawrence	1	.....	1
Mariguana Island, West Indies	.....	1	1
Mariguana Reef, Bahamas	1	.....	1
Marfa Drychon Beach, Cardigan Bay, Wales	1	.....	1
Mayo Island, Cape Verde Group	1	.....	1
Monte Rugginore, East of Sardinia	.....	1	1
Moselle Shoals, Bahamas	1	.....	1
McNut's Island, Nova Scotia	.....	1	1
Nagg's Head, Louisburg, Cape Breton	.....	1	1
Newport Roads, Wales	.....	1	1
Noel's Point Reef, entrance Saint George's Harbor, Island of Grenada	.....	1	1
Nuevitas Harbor, Cuba	.....	1	1
Palance Shoals, near Manila	.....	1	1
Para River, (mouth of,) South America	1	.....	1
Port Maria, Jamaica	1	.....	1
Progresso, Mexico	.....	1	1
Prospect, Nova Scotia	.....	1	1
Quoin Point, Cape Good Hope, Africa	.....	1	1
Rocas Reef, 125 miles northwest of Cape Saint Roque, Brazil	1	.....	1
Rum Cay, Bahamas	.....	2	2
Sable Island, Nova Scotia	.....	2	2
Saint George, New Brunswick	1	.....	1
Saint Mary's Bay, Nova Scotia	1	.....	1
San José de Guatemala	.....	1	1
Scarborough Shoals, China Sea	1	.....	1
Sicily Island, near Avola	1	.....	1
Soldier's Ledge, Tusket Island, Nova Scotia	1	.....	1
South Bemini Shoals, Bahamas	1	1	2
Stackpole, England	1	1	2
Straits of Magellan, South America	.....	1	1
Saint Pierre, Newfoundland	.....	1	1
Talbot's Passage, Cape Horn	.....	1	1
Taylor's Bank, River Mersey, England	.....	1	1
Tonala Bar, Mexico	1	1	2
Tongue Island, English Channel	.....	1	1
Torkeo, (near) Sweden	.....	1	1
Trial Island, B. C	.....	1	1
Turk's Island, Great Sand Cay	.....	1	1
Turk's Island, Middle Reef, Bahamas	1	.....	1
Turk's Island, Northwest Reef, Bahamas	1	.....	1
Tuspan River, (mouth of,) Mexico	1	.....	1
Tuspan Bar, Mexico	.....	1	1
Valdes Peninsula, Patagonia	1	.....	1
Verdon Roads, (near Bordeaux,) France	.....	1	1
Wood's Island, Bay of Islands, British America	1	.....	1
Woody Island, Cape Breton, British America	1	.....	1
Yarmouth, Nova Scotia	.....	1	1

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